REPORT

WARDS' AND ATTACHED ESTATES

IN THE LOWER PROVINCES

For the year 1889-90.

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No. 679*A*.

FROM C. E. BUCKLAND, ESQ.,

Secretary to the Board of Revenue, L.P.,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

REVENUE DEPARTMENT.

Dated Calcutta, the 30th August 1890.

LAND REVENUE.
(Wards' and Attached Estates.)

SIR,

I AM directed to submit the Board's Report on the Administration of Wards' and Attached Estates for the year 1889-90.

THE HON'BLE F. M. HALLIDAY.

2. On the 1st July, the date on which the annual return No. XXXI is due in the Board's office, the returns of 12 estates had not been received, the majority of them being due from the districts in the Orissa Division. The returns from all estates were, however, eventually received in time for incorporation in the Board's report. The last return, namely, that for the Burdwan Raj estate, was received on the 21st July. The delay in the submission of this return is said by the Managers to be chiefly due to the non-receipt of accounts from the tehsildars in the khas mehals. The Collector writes:—"Mr. Reily says that though he took the necessary steps to obtain the khas mehal returns, he failed. He sent out peons to bring in the tehsildars with their accounts, and heavily fined some of them on account of their failure to come in, but still a large number of them did not appear, and he was compelled to fill in the return without waiting for the final accounts of about 20 tehsildars." The Board agree with the Collector and Commissioner in thinking that, though the collection of figures from several districts over which the khas mehals are scattered is not an easy task, the difficulty can be got over if absolute strictness in matters of routine work be rigidly enforced. The return for the Khaira Chuttra estate in Hazaribagh for the short period it was under management during the year is blank. The submission of a return for the Muktipore estate in Rungpore has been dispensed with.

Dates of submission of returns and reports.

The Commissioners' reports, which are also due on the 1st July, were received on the following dates:—

Bhagulpore	... 1st July.	Dacca	... 5th July.
Chota Nagpore	... 1st ,,	Patna	... 9th ,,
Burdwan	... 1st ,,	Rajshahye	... 14th ,,
Chittagong	... 5th ,,	Presidency	... 24th ,,
	Orissa ... 24th July.		

A supplementary report was also received on the 29th July from the Commissioner of Burdwan for the Burdwan Raj estate.

PART I.

GENERAL REVIEW OF MANAGEMENT.

Number of estates under management.

3. The number of estates under the charge of the revenue authorities was 147 against 148 in the previous year. The number of estates in each Division is shown below:—

Divisions.	Wards' estates.	Attached and other estates.
Burdwan	15	...
Presidency	9	1
Rajshahye	10	2
Dacca	2	3
Chittagong	10	1
Patna	10	2
Bhagulpore	4	2
Orissa	7	...
Chota Nagpore	7	62
Total ...	74	73

The number of wards' estates has increased from 73 to 74, while that of the attached estates has decreased from 75 to 73.

Revenue and cesses due to Government.

4. The extent to which revenue and cesses due to Government were paid is as follows:—

Divisions.		Revenue and Cesses due from Estates.				
		Arrear demand.	Current demand.	Payments.	Remissions.	Balances.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan ...		2,39,618	86,81,407	38,74,191	...	11,152
Presidency ...		20,877	5,63,101	5,80,190	104	3,646
Rajshahye ...		1,952	3,13,563	3,13,438	...	2,077
Dacca ...		925	73,079	73,337	25	710
Chittagong ...		36	1,46,557	1,46,591	2	40
Patna ...		2,577	3,67,530	3,77,474	...	541
Bhagulpore ...		523	1,36,488	1,36,998	...	8
Orissa ...		2,005	52,168	54,173	...	...
Chota Nagpore ...		1,409	68,994	70,389	...	...
Total for	1889-90 ...	2,69,922	53,02,887	(a) 56,26,781	131	18,174
	1888-89 ...	1,18,999	55,01,303	(b) 53,34,696	4,163	2,76,198
	1887-88 ...	1,30,759	55,07,443	(c) 55,36,867	592	1,08,344

(a) Includes advance payments of Rs. 72,277. | (b) Excludes payments of Rs. 5,345 made in the previous year.
(c) Includes advance payments of Rs. 2,601.

The balances show a considerable reduction. They were due from 14 estates, and have been paid or adjusted since the close of the year.

5. The following statement shows the extent to which rent and cesses due to superior landlords were paid :—

Rent and cesses due to superior landlords.

Divisions.	Rent and Cesses Due from Estates.				
	Arrear demand.	Current demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	14,283	34,502	45,007	...	5,725
Presidency	14,206	51,188	56,421	...	8,973
Rajshahye	1,393	1,04,906	1,04,491	...	1,988
Dacca	29,635	35,952	37,628	...	27,984
Chittagong	7,050	53,625	55,115	877	4,644
Patna	7,425	59,029	48,607	...	16,883
Bhagulpore	10,499	31,723	38,583	596	3,201
Orissa	763	791	1,181	...	373
Chota Nagpore	2,792	43,064	40,444	357	4,980
Total for 1889-90 ...	88,046	4,14,780	(a) 4,27,477	1,830	74,746
Total for 1888-89 ...	85,658	4,25,663	(b) 4,29,795	1,305	77,001
Total for 1887-88 ...	1,29,022	4,30,970	(c) 4,32,664	962	1,19,249

(a) Includes advance payments of Rs. 1,227. (b) and (c) Exclude payments of Rs. 3,220 and Rs. 7,117, respectively, made in the previous year.

The balances have been reduced by Rs. 13,300. They were due from 54 estates. More than two-thirds of them are shown against the five estates noted in the margin. The amounts due from the Dhankoora and Tikari estates remained unpaid, as the superior landlords did not appear or arrange to receive payment. For want of funds the balance due from Sukraj Rai's estate could not be paid. The balance against the Bhowanipore estate is owing to (1) a tenure in Hogla purchased but not taken possession of; (2) non-adjustment of accounts; and (3) non-payment by co-sharers of their share of the dues. Disputes both as to the amounts which and the persons to whom they are payable account for the arrear due from the Dakhin Shahbazpore estate. No steps seem to have been taken for the settlement of these disputes. The Collector has now been asked to report on the subject.

District.	Estate.	Amount.
24-Pergunnahs ...	Bhowanipore (Baroda Prasad Rai) ...	Rs. 6,759
Backergunge ...	Dakhin Shahbazpore...	21,952
Mymensingh ...	Dhankoora ...	4,912
Patna ...	Sukraj Rai ...	8,430
Gya ...	Tikari ...	8,312
	Total ...	50,365

Collections of rent and cesses due to estates.

6. The collections of rent and cesses taken together give the following results :—

Divisions.	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Remissions.	Balances.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	30,02,659	48,95,527	49,46,978	101·0	1,42,315	28,08,693
Presidency	37,60,542	11,10,583	12,61,901	113·6	19,38,237	16,71,136
Rajshahye	6,28,359	10,15,753	10,23,067	100·7	32,587	5,88,696
Dacca	6,27,260	2,76,966	3,11,458	112·4	45,704	5,46,766
Chittagong	1,02,284	3,02,078	3,10,179	102·6	6,162	87,964
Patna	10,47,608	11,64,089	11,36,989	97·6	9,687	10,80,340
Bhagulpore	11,92,042	5,40,394	6,06,497	112·2	2,06,920	9,52,702
Orissa	1,23,072	1,78,686	2,08,218	116·6	47,072	65,533
Chota Nagpore ...	3,62,463	5,31,083	4,84,600	91·2	23,504	3,82,779
Total for 1889-90 ...	1,08,46,289	1,00,15,159	(a)1,02,89,887	102·7	24,52,188	81,84,669
Total for 1888-89 ...	1,12,89,022	1,03,44,555	(b)97,18,391	93·9	10,70,426	1,08,42,802
Total for 1887-88 ...	1,16,36,922	1,02,46,459	(c)99,81,714	97·4	2,15,827	1,16,96,615
Total for 1886-87 ...	81,67,509	1,02,96,559	(d)96,80,751	94·0	3,00,426	84,84,423
Total for 1885-86 ...	80,52,394	99,63,551	(e)93,60,837	93·0	3,89,492	82,88,987

(a) Includes advance collections of Rs. 55,296. (b) Excludes, after adjustment, advance collections of Rs. 1,958. (c), (d), and (e). Includes advance collections of Rs. 10,775, Rs. 1,532 and Rs. 23,571 respectively.

The arrear demand has decreased. The decrease is chiefly due to the large amount of irrecoverable arrears written off the accounts of the Burdwan Raj estate in the previous year. The current demand also shows a reduction which has been caused principally by the release of the Badour estate in Purneah. The collections were very satisfactory, the percentage being the highest on record, except in the year 1878-79, when it rose to 105·9, in consequence of the Madras famine which drove up prices, and so afforded extraordinary facilities for collections in all Bengal districts.* In Chota Nagpore only are the collections below the proper standard, *i.e.*, 95 per cent. on the current demand. This result is mainly attributable to the unsatisfactory collections, viz. 72·7 and 56·9 per cent., in the Dhalbhoom and Burrabhoom encumbered estates in Singbhoom and Manbhoom respectively. Of the total remissions, Rs. 23,06,081 were granted in the five estates noted in the margin. The amount written off the accounts of the Bhowanipore estate consisted principally of items originally small, but largely increased through a long series of years by interest and compound interest which were found on the late proprietor's books. They had long become barred by limitation.

* *Vide* paragraph 5 of the Board's report for 1883-84.

District.	Estate.	Amount. Rs.
Burdwan	Burdwan	1,10,506
24-Pergunnahs	Bhowanipore (Baroda Prasad Rai)	19,17,068
Backergunge	Dakhin Shahbazpore	31,508
Bhagulpore	Srinagar	2,00,453
Cuttack	Kanika	46,546
	Total	23,06,081

Balances of rent and cesses due to estates.

7. The balances are classified in the following table :—

Divisions.		Due when the estates were taken in charge.				Accrued after the estates were taken in charge.					Total.
		Bad and irrecoverable.	Doubtful and disputed.	Doubtful, not disputed.	Good and in process of recovery.	Not realisable before the close of the year.	Bad and irrecoverable.	Doubtful and disputed.	Doubtful, not disputed.	Good and in process of recovery.	
1		2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan		1,92,957	2,231	41,290	42,453	994	1,86,216	17,940	2,03,049	21,21,023	28,08,693
Presidency		6,96,693	12,907	...	55,173	69,804	71,755	15,246	25,178	7,24,385	16,71,136
Rajshahye		19,648	2,820	1,203	17,081	22,576	1,48,347	7,097	3,922	3,66,502	5,88,696
Dacca		1,20,622	22,884	46,005	17,746	...	63,446	41,794	38,110	1,96,069	5,46,766
Chittagong		766	278	...	980	431	2,340	1,700	...	81,409	87,904
Patna		1,20,951	46,865	2,772	77,020	38,127	62,265	45,078	1,42,886	5,35,327	10,80,340
Bhagulpore		1,18,848	70,404	56,965	88,411	...	1,35,024	24,289	25,428	4,72,733	9,92,702
Orissa		7,617	481	1,151	1,989	11,533	904	111	2,106	39,741	65,533
Chota Nagpore		2,608	5,225	1,703	5,234	2,999	33,003	30,001	21,792	2,80,304	3,82,779
Total for	1889-90	12,89,610	1,63,654	1,51,149	2,66,687	1,46,314	7,03,900	1,83,256	4,61,916	48,18,183	81,84,669
	1888-89	34,64,418	1,73,834	2,19,199	5,27,643	2,64,992	7,87,138	1,40,951	2,81,480	49,83,147	1,08,42,802
	1887-88	44,52,446	1,35,273	1,44,015	7,56,069	2,96,854	3,42,276	3,18,027	2,36,858	50,14,797	1,16,96,615
	1886-87	15,09,648	1,23,606	2,04,531	7,34,586	3,42,012	3,21,594	2,23,780	1,37,495	48,27,171	84,84,423
	1885-86	15,32,080	1,85,625	2,08,301	8,16,517	2,96,407	2,99,365	1,34,292	1,95,631	46,20,679	82,88,987

The bad and irrecoverable balances due before and after the estates were taken in charge show a total reduction of Rs. 22,58,046. The doubtful balances due before assumption of charge of the estates have decreased by Rs. 78,230, while those which accrued after assumption of charge have increased by Rs. 2,22,741.

The following statement shows the principal estates in which the balances largely exceed the current demand :—

District.	Estate.	Current rent and cess demand.	Arrear rent and cess demand at the commencement of the year.	Balance due when the estates were taken in charge.			Balance accrued after the estates were taken in charge.			Total balance at the close of the year.
				Bad and irrecoverable.	Doubtful of recovery.	Good and in process of recovery.	Bad and irrecoverable.	Doubtful of recovery.	Good and in process of recovery.	
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24-Pergunnahs	Bhowanipore (B. P. Rai)	1,62,576	29,13,407	6,96,696	12,907	55,173	15,758	27,668	1,56,122	9,63,321
Backergunge	Dakhin Shahbazpore	1,18,293	3,24,609	74,586	65,860	17,539	1,002	45,640	59,156	2,61,292
Mymensingh	Dhankoora	1,32,537	2,90,593	45,482	...	41	62,061	30,140	1,39,849	2,66,973
Shahabad	Chandra Kumar	59,497	1,06,994	44,882	...	22,824	...	7,400	46,752	1,21,858
Patna	Sukraj Rai	36,561	56,732	12,882	29,847	6,381	...	...	22,975	72,085
Bhagulpore	Srinagar	3,18,561	8,69,246	70,817	...	12,615	1,29,176	...	4,16,440	6,29,048
Singbhoom	Dhalbhoom	75,970	1,11,874	781	4,743	4,757	9,375	20,029	90,505	1,30,186

The balances due to the estates Sukraj Rai, Chandra Kumar and Dhalbhoom have increased, while those due to the Bhowanipore, Dakhin Shahbazpore, Dhankoora, and Srinagar estates have decreased during the year. The attention of the Managing Collectors of all these estates has been drawn to the large outstanding balances, and they have been specially asked to see that the Managers' explanations in their quarterly returns are directed to showing what has been done by them, during the period to which the returns refer, towards the realisation of the recoverable balances and the institution of enquiries into those which are irrecoverable with a view to their remission.

Debts due by estates.

8. The following statement shows the extent to which debts due by estates were paid :—

Divisions.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reductions by compromise.	Balance due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
Burdwan	9,48,013	7,69,488	17,17,501	3,13,949	543	14,03,009
Presidency	1,69,297	19,235	1,88,532	39,657	...	1,48,875
Rajshahye	10,277	38,816	49,093	27,064	241	21,788
Dacca	87.745	572	88,317	11,346	...	76,971
Chittagong	50,977	2,811	53,788	13,447	856	39,485
Patna	17,58,221	1,27,243	18,85.464	2,22,209	...	16,63,255
Bhagulpore	62,764	3,694	66,458	21,044	3,192	42,222
Orissa	7,125	781	7,906	7,906	...	...
Chota Nagpore ...	13,69,512	2,28,718	15,98,230	1,68,278	334	14,29,618
1889-90 ...	44,63,931	11,91,358	56,55,289	8,24,900	5,166	48,25,223
Total for 1888-89 ...	48,28,815	8,38,301	56,67,116	11,37,668	25,980	45,03,486
1887-88 ...	53,88,793	11,06,673	64,95,466	14,28,826	15,069	50,51,571

The estates most involved at the close of the year are noted in the margin. In the Chota Nagpore encumbered estates, the payments made to creditors in excess of the amounts provided in the sanctioned schemes amounted to Rs. 52,201, viz. in Lohardugga Rs. 35,030, in Hazaribagh Rs. 4,146, and in Manbhoom Rs. 13,025. On the other hand, the payments fell short of the provisions made in the schemes by Rs. 1,86,832, viz. Rs. 71,620 in Lohardugga, Rs. 27,882 in Hazaribagh, Rs. 55,880 in Manbhoom, and Rs. 31,450 in Singbhoom. The deficiencies are due in most cases to the unsatisfactory collections and shortness of funds.

District.	Estate.	Amount.
		Rs.
Midnapore	Nyagram ...	5,40,000
	Basudebpore ...	3,27,794
Moorshedabad ...	Nashipore, debutter	1,09,393
Mymensingh ...	Dhankoora ...	75,075
Gya ...	Deo ...	12,62,219
Shahabad ...	Chandra Kumar	1,37,521
	Chand (Hurbans Narain Singh) ...	1,31,677
Hazaribagh ...	Doranda ...	1,03,956
	Satgawan ...	1,60,877
Singbhoom ...	Dhalbhoom ...	2,55,510
Manbhoom ...	Burrabhoom ...	1,57,488

Management charges.

9. The following statement shows the cost of management in each division :—

Divisions.	Manager's pay, commission, establishment, travelling allowance and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total charges shown in columns 2 to 4.	Percentage of total charges shown in column 5 on the current rent and cess demand of estates.	Percentage of charges shown in column 2 on the current rent and cess demand of estates.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.		
Burdwan	2,02,115	6,149	36,631	2,44,895	5·0	4·1
Presidency	86,132	3,942	43,587	1,33,661	12·0	7·7
Rajshahye	1,30,779	16,052	68,259	2,15,090	21·1	12·8
Dacca	45,902	2,001	1,096	48,999	17·6	16·5
Chittagong	31,756	1,633	40	33,429	11·0	10·5
Patna	1,17,733	1,635	123	1,19,491	10·2	10·1
Bhagulpore	98,809	887	65,454	1,65,150	30·5	18·2
Orissa	20,268	1,131	7,746	29,145	16·3	11·3
Chota Nagpore ...	36,575	569	1,232	38,376	7·2	6·8
Total for 1889-90 ...	7,70,069	33,999	2,24,168	10,28,236	10·2	7·6
1888-89 ...	7,65,109	32,647	1,38,101	9,35,857	9·0	7·3
1887-88 ...	7,37,817	29,369	1,16,275	8,83,461	8·6	7·2
1886-87 ...	7,74,420	25,421	1,48,851	9,48,692	10·0	8·2
1885-86 ...	7,00,316	16,975	74,679	7,91,970	7·9	7·0

The percentage of the total cost of management proper (calculated on the current rent and cess demand of Rs. 1,00,15,159) has slightly increased. The increase appears chiefly in the Bhagulpore Division, and is owing, among other causes, to the payment by the Srinagar estate of Rs. 14,717 on account of commission due to patwaris from 1885 to 1888 left unpaid by the late Manager. The increase in the Orissa Division is due to the high cost of management of the new estate, Madhupore, which has been sanctioned for one year only. The increase in the charges for the construction and repairs of cutcherry buildings is marked in the Rajshahye Division, in which Rs. 10,405 were spent by the Dighaputtea estate. The survey and settlement charges are principally on account of the estates mentioned in a subsequent paragraph.

Rates.

10. The surplus to the credit of the general management rate at the close of the previous year was Rs. 74,271. The receipts (Rs. 62,965) during the year exceeded the disbursements (Rs. 55,194) by Rs. 7,771. The surplus was thus increased to Rs. 82,042. The receipts of the treasury rate amounted to Rs. 19,269.

Audit of accounts.

11. The accounts for 1887-88 of four* out of the eight estates mentioned in paragraph 11 of the previous year's report were not audited by the Examiner of Local Accounts. The audit of the accounts for 1888-89 of 16 estates, with a rental and cess roll of Rs. 50,000 and upwards, has been completed, while in four estates it is in progress. A professional audit of the accounts of the Deo estate is considered by the Collector to be unnecessary, as the estate is expected to be shortly released from the management of the revenue authorities. For the Burdwan estate a revised system of accounts was proposed by the officer deputed from the Local Accounts Department for securing an effectual and speedy audit of the accounts of the estate. He submitted certain rules and forms for adoption. The Accountant-General, who was consulted, has suggested further improvements, which are now under the consideration of the local authorities.

District.	Estate.
*Midnapore ...	Nyagram.
Gya ...	Tikari.
	Deo.
Shahabad ...	Chandra Kumar.

The establishment under the Examiner of Local Accounts, which was sanctioned experimentally for two years for the audit of the accounts of wards' estates, is now retained with the sanction of Government as a permanent arrangement.

Schools, dispensaries, works of improvement, &c.

12. The following statement shows the expenditure on schools, dispensaries, maintenance of buildings, &c., and works of improvement:—

Divisions.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property, and benefit of ward.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	25,289	17,150	54,853	14,340	1,11,632
Presidency	7,221	3,031	19,023	6,672	35,947
Rajshahye	21,126	9,885	55,152	16,091	1,02,254
Dacca	621	102	2,042	541	3,306
Chittagong	508	120	9,900	1,742	12,270
Patna	6,375	2,541	67,580	2,270	78,766
Bhagulpore	1,938	4,073	7,384	9,663	23,058
Orissa	2,060	1,134	3,595	11,899	18,688
Chota Nagpore ...	4,163	696	4,910	3,712	13,481
Total for 1889-90 ...	69,301	38,732	2,24,439	66,930	3,99,402
1888-89 ...	58,707	38,110	1,24,698	58,167	2,79,682
1887-88 ...	63,933	34,276	1,57,099	43,259	2,98,567
1886-87 ...	62,193	31,846	1,50,077	69,662	3,13,778
1885-86 ...	58,420	33,007	1,66,112	54,763	3,12,312

The expenditure under each of the headings has increased. The increase in the grants-in-aid of schools is principally on account of the Dighaputtea estate in Rajshahye, from the funds of which Rs. 10,000 were paid as subscription for the purchase of scientific apparatus for the Rajshahye College and for the construction of a Hindu Hostel appertaining to the College. The small increase in the expenditure on dispensaries does not call for any remarks. The increased expenditure for the maintenance of buildings and other immovable property appears principally in the Rajshahye and Patna Divisions. In the Dighaputtea estate Rs. 31,890 were spent, against Rs. 9,889 in 1888-89. The Tikari estate in Gya shows an expenditure of Rs. 35,060 on *gilandazi* or irrigation works, against Rs. 10,573 in the previous year. In the Narhan estate, in Durbhunga, Rs. 16,159 were spent, chiefly in the repairs of the residence of the ward. The expenditure on land improvements and on works designed for the benefit of the tenantry shows an increase in all divisions except Presidency and Patna. The increase is marked in the Rajshahye and Orissa Divisions, in which Rs. 11,958 and Rs. 11,321 were spent by the Dighaputtea and Kanika estates, against Rs. 2,411 and Rs. 6,727, respectively, in the preceding year. The establishment of a Sonthal colony in the Shahebgunge and Ghoraghat jungles of the Burdhankotee estate has resulted in much improvement. The colony, which is said to number nearly 400 souls, has been doing excellent work in eradicating the dense jungle which covers a tract of 12,000 bighas.

Agricultural improvements or experiments.

13. The cultivation of Buxar wheat was tried in 18 estates, but the experiment was fairly successful in only two of them, viz. Fuzl Ali Khan's estate in Chittagong and Madhupore estate in Cuttack. Potato cultivation was also tried in nine estates, and it proved successful in five estates (Turkoa, Malighati, Nyabasan, Nyagram, and Basudebpore) in Midnapore, and the Madhupore estate. English vegetables were grown with success in the Sunkerpore and Haripore estates in Dinagepore, and in Fuzl Ali Khan's estate, but not in the Nyagram estate. The introduction of the long-stemmed Pubna paddy in the five estates in Midnapore above mentioned failed. In Fuzl Ali Khan's estate barley did fairly well, and the crop of tobacco obtained from Rungpore and Virginia seed is reported to be of a good quality. In the Madhupore estate betel-nut and arrowroot were also cultivated with fair

success, and different varieties of sugarcane have been planted. Experiments with various kinds of manure for paddy cultivation, and for the introduction of potato and a better kind of sugarcane, were tried in the Jheria estate in Manbhoom, and a fair amount of success is said to have been obtained. In the Serail portion of the Cossimbazar estate in Tipperah, experiments in the cultivation of wheat, barley, sugarcane, tobacco, and potato were tried. In the beginning these crops grew very luxuriantly, but at a later stage they were damaged by a species of insect which germinated in the soil. Jute being a most paying crop here, the ryots are averse to trying experiments on other crops. In the Kanika estate in Cuttack, which is under the charge of Mr. Sakhawat Hossein, a Cirencester graduate, the cultivation of sugarcane, hill potatoes, and English vegetables was tried in 1887-88 to 1889-90, and as it proved to be a failure, it has been discontinued. Improved Seebpore and Cawnpore "Baldeo" ploughs were distributed gratis to the well-to-do ryots of the estate of Bhugwant Narain Singh in Patna. The former is reported to be adapted for the estate, but the Cawnpore ploughs are said to be unsuitable. The introduction of a cheap and simple waterlift into the Sunkerpore estate was tried, but the result of the experiment did not justify its continuance. Sugarcane mills and improved ploughs brought for hire by a private firm from Rajshahye were tried in this estate, and are said to have been successful. Two Beheea sugarcane mills were purchased for the Dhankoora estate in Mymensingh, but they were not worked. The Beheea mill supplied to the Manager of the Madhupore estate is reported to have been highly appreciated by the ryots.

The model farm in the Burdwan estate continues to be under Mr. Reily's supervision. The soil is now reported to be ill-fitted for experiments. The sugarcane, aus, and winter crops on it were much damaged by the rains in November 1889, and by an overflow of water caused by a breach in the sluice of the Eden Canal close to the farm. The expenditure amounted to Rs. 1,553, inclusive of Rs. 851 on account of establishment, while the cash receipts were Rs. 328, and the stock and grain in hand were valued at Rs. 128 only. Mr. Reily proposes to close the farm, but the Collector, who lately visited it with an Assistant of the Agricultural Department, is in favour of continuing the experiment for two years more. During the year demonstration farms were opened by Mr. Reily in five mehals of the estate for the purpose of introducing a better system of cultivation in the more valuable crops, and of demonstrating to the tenants that artificial manures are not only beneficial as to yield, but desirable from a financial point of view. Experiments were made only with potatoes, but the financial results were not satisfactory, as the expenditure exceeded the receipts by Rs. 74. Mr. Reily attributes this to the novelty of the experiments, which must not, he says, be judged by the results of one year.

Total receipts and disbursements.

14. The cash balance at the beginning of the year was Rs. 24,17,634, and the receipts during the year were Rs. 1,46,60,481, including (in addition to rent and cess collections) Rs. 2,12,577 on account of debts recovered and Rs. 41,58,017 obtained from other sources. The total disbursements were Rs. 1,53,40,836, including (besides payments on account of revenue, rent, cesses, management, rates, debts, schools, dispensaries, works of improvement, &c.) Rs. 17,76,722 for law charges, Rs. 11,96,920 for the maintenance of proprietors and their families and social and religious ceremonies, Rs. 41,699 for the education of wards, Rs. 35,12,673 for miscellaneous charges, and Rs. 4,09,206 for investments in landed properties and Government securities. The cash balance at the close of the year was Rs. 17,37,279, besides Government securities and railway debentures to the value of Rs. 42,02,125. The estates which have the largest investments in securities are noted in the margin.

District.	Estate.	Amount.
		Rs.
Burdwan ...	Burdwan Raj ...	10,68,325*
Midnapore ...	Turkoa ...	1,03,775
Nuddea ...	Nuddea ...	2,10,759
Moorshedabad ...	Cossimbazar ...	2,50,672
Dinagepore ...	Maldwar ...	45,087
Rajshahye ...	Dighaputtea ...	15,48,817
Chittagong ...	Fuzl Ali Khan ...	99,388
Patna ...	Bhugwant Narain Singh.	27,930
Gya ...	Tikari ...	1,77,061†
Durbhunga ...	Narhan ...	1,05,047
Bhagulpore ...	Srinagar ...	46,835
Malda ...	Chanchal ...	2,36,991
Cuttack ...	Kanika ...	98,653

* Includes railway debentures to the value of Rs. 2,10,000.
† Includes railway shares to the value of Rs. 10,000.

15. The progress made in surveys and the preparation of records of rights in wards' estates, and the cost of the operations as reported by the Director of Land Records, are as follows.

Surveys and records of rights.

16. *Srinagar.*—The survey was completed by the middle of November 1889. The area is now reported to be 695 square miles, of which 81¼ square miles were surveyed by the Settlement Department and the remainder by the Survey Department. The cost of the survey is Rs. 1,33,500. In some pergunnahs the settlements have been completed, while in others they were in progress at the close of the year. In pergunnah Dhaphar in Bhagulpore a dispute arose as to the levy of a cess called *bhatta*. The Judge on appeal decided it to be legal, but a difficulty in procedure arose in carrying out the Judge's order, and eventually the matter was amicably settled by the ryots consenting to pay half the cess. The cost of the settlement operations up to the end of the year under report was Rs. 96,500. The Settlement Officer hopes to complete the work by the end of September 1890 with an additional expenditure of Rs. 16,000. The total cost of the survey and settlement will thus be Rs. 2,46,000, or 8¾ annas per acre. Orders under section 114 of the Bengal Tenancy Act, VIII of 1885, were passed by Government at the close of the year, requiring the ryots and tenure-holders to pay the cost of the survey-settlement at two annas per acre on the areas of their holdings, and the landlords to pay the balance in proportion to their several interests.

17. *Sunkerpore.*—The survey has been completed, the area being 329 square miles, and the cost Rs. 89,611. Two survey schools were opened at Ballooghat and Mohadeopore, and the amla of the estate are reported to have acquired a fair knowledge of practical surveying. Up to the close of the year settlements at fair rents were made with 28,596 tenants at a cost of Rs. 36,291, and it is understood that the proceedings were brought to a close on the 31st July last, at an additional cost of Rs. 6,098. The total expenditure on account of the survey-settlement may therefore be estimated at Rs. 1,32,000, or nearly 10 annas per acre. In August 1889 the Board submitted with their recommendation the Director's proposals for the apportionment of the cost of the operations. Government had no objection to them, but before issuing orders under section 114 of the Bengal Tenancy Act called for the final report which has not yet been received from the Director.

18. *Maldwar.*—The survey and settlement of the estate, comprising 152 square miles, were completed by the end of June 1890, at a cost of Rs. 59,390, or 9¾ annas per acre. In May 1890 Government accepted the Board's proposals determining the principles on which the cost of the survey-settlement should be divided between the proprietors and the ryots and tenure-holders.

19. *Chooramon.*—The estate was released on the 14th June 1889. A brief account of the survey-settlement of the estate is given in Part III of this report in the review of the Government management of the property. The area surveyed non-professionally under Chapter X of the Bengal Tenancy Act, and for which existing rents were recorded, is now shown by the Director at 55,134 acres, and the cost of these operations is stated to be Rs. 33,603, or 9¾ annas per acre. In May 1890 Government approved of the distribution of the cost as proposed by that officer. Three out of the 24 local men who qualified in the survey class opened in the estate have been employed by the late ward in maintaining the records.

20. *Burdwan Raj Khas Mehals.*—The actual area of these mehals is far in excess of the area (152 square miles) which was supposed to be comprised in them. Up to the end of the year, 206,080 acres were surveyed at a cost of Rs. 76,345. In the course of the survey it was found that a large number of mouzahs belonging to the Raj which had never been let in patni or otherwise alienated, had been taken possession of by other persons. In order to ascertain where they were situated, and to enable the Court of Wards to adopt measures for resuming khas possession of them, a traverse and boundary survey of all lands appertaining to towjih Nos. 1, 3 and 4 of the Bankoora district was ordered under section 3 of the Bengal Survey Act, V of 1875. The Manager, Mr. Reily, has resumed khas possession of many of these mouzahs without opposition, and the persons in possession of others have applied to him to come to terms as to the settlement of them. Two settlement officers have been appointed—Mr. D. L. Roy for Soojamoota in Midnapore, and Baboo Sukumar Haldar for

the estates in Bankoora. With the object of effecting an amicable settlement with the ryots, certain proposals were made by Mr. Reily and accepted by the Board in December 1889. They were not, however, accepted by the ryots of Soojamoota. The settlement officer then proceeded to settle fair rents according to law. In the first case decided, which was held to be a test case, he reduced what were alleged to be the existing rates by nearly 50 per cent. under section 38 of the Bengal Tenancy Act, on the ground that the soil had become permanently deteriorated owing to the silting up of the drainage khals and of Kalinagar river, and the consequent submersion of the land for want of an outlet for drainage. Against this decision an appeal has been filed by the Manager. In Hukumapore, in Beerbhoom, the ryots are reported to have accepted the Manager's rates, but they claim as rent-free certain lands which the Manager alleges to be rent-paying.

21. *Koojung.*—The survey has been completed. The area is reported to be 235,258 acres and the cost Rs. 48,582. Proposals for an amicable settlement of rents were submitted by Mr. Reily, and they were, with certain modifications suggested by the Director, approved by the Board in March 1890. The settlement officer, Baboo Chandra Nath Ghose, has concluded the settlement of only one village on the sanctioned terms.

22. *Kanika.*—The survey of the estate comprising an area of 282,880 acres, has been completed, the cost up to the end of May 1890 being Rs. 32,652. The Board's orders on the Manager's proposals for an amicable arrangement of rents as between the ryots and the Court of Wards were issued in December 1889, and the settlement officer, Baboo Srinath Dutt, is now engaged in carrying them out.

23. *Serail.*—This pergunnah consists of towjih Nos. 1298, 1299 and 1300 in Tipperah. The Cossimbazar ward is the sole proprietor of the first two estates and holds a 12-anna share in the third estate. The notification under section 101 (2) (*a*) of the Bengal Tenancy Act for the survey and preparation of a record of rights of all lands (other than lands comprised in villages let in patni or granted rent-free) in the entire pergunnah was published in the Gazette of the 18th December 1889. The survey of 165,760 acres has been completed at a cost of Rs. 35,252. No settlement work has been done.

24. *Dakhin Shahbazpore.*—This pergunnah consists of two estates, Nos. 1763 and 1764. The wards are sole proprietors of estate No. 1763, but they also hold tenures within the external boundaries of estate No. 1764; while, on the other hand, the owners of estate No. 1764 hold tenures within the ambit of estate No. 1763. In order to ascertain the extent and situation of the wards' lands in both estates, a survey of the entire pergunnah became necessary. The necessary notifications under section 101 (2) (*a*) of the Bengal Tenancy Act and section 3 of the Bengal Survey Act were published in the Gazette of the 1st January 1890. The survey of 259 square miles has been completed. No settlement work has been done. Baboo Pyari Mohun Bose is the settlement officer.

Operation of the certificate procedure.

25. The following statement illustrates the working of the certificate procedure:—

DIVISIONS.	Number pending from last year.	Number filed during the year.	Total.	Disposed of during the year.	Pending more than six months.	Pending less than six months.	Total.	Amount of rent and cesses covered by certificates made in 1889-90 for the recovery of arrears due from estates.	Total annual rent and cesses of estates.	Percentage of column 9 on column 10.
1	2	3	4	5	6	7	8	9	10	11
								Rs.	Rs.	
Burdwan	13,725	2,337	16,062	5,799	10,063	200	10,263	83,654	48,95,527	1·7
Presidency	1,211	1,653	2,864	1,333	1,104	427	1,531	70,533	11,10,583	6·3
Rajshahye	420	498	918	565	320	33	353	25,186	10,15,753	2·4
Dacca	1,373	1,479	2,852	1,367	1,466	19	1,485	62,219	2,76,066	22·4
Chittagong	1,975	3,100	5,075	4,127	945	363	1,308	76,902	3,02,078	25·4
Patna	1,034	874	1,908	1,113	732	63	795	1,00,676	11,64,089	8·6
Bhagulpore	2,733	3,459	6,192	2,086	3,201	905	4,106	1,48,884	5,40,394	27·5
Orissa	217	376	593	314	201	78	279	18,655	1,78,686	10·4
Chota Nagpore ...	330	1,201	1,531	924	514	153	667	46,194	5,31,083	8·6
Total for 1889-90 ...	23,018	15,397	38,415	17,628	18,546	2,241	20,787	6,32,903	1,00,18,159	6·3
1888-89 ...	10,176	24,922	35,098	12,080	21,371	1,647	23,018	8,63,017	1,03,44,555	8·3
1887-88 ...	6,845	12,418	19,263	9,085	8,378	1,800	10,178	5,86,358	1,02,46,450	5·7
1886-87 ...	5,348	9,103	14,509	7,664	5,165	1,680	6,845	4,57,423	1,02,96,559	4·4
1885-86 ...	6,221	8,594	14,815	9,469	3,446	1,900	5,346	4,09,180	99,63,551	4·0

The total number of certificates filed during the year and the amount covered by them have decreased by 9,525 and Rs. 2,30,114 respectively. The decrease appears in four divisions, viz. Burdwan, Rajshahye, Chittagong, and Patna. It is most marked in Burdwan, but in this division the number of cases pending at the close of the year is large, being nearly half of the total number pending in the whole province. The number reported to be pending on account of the portion of the Burdwan Raj estate under the charge of the Collector of Burdwan is 2,061, in 103 of which partial realization has been made and in 1,958 no portion of the decrees has been realized. As the Raj papers did not show the boundary and area of the jotes belonging to the debtors, and as no record was kept in the Manager's office, no effective steps could well be taken. A register of all the cases instituted and pending in the different districts in which the estate is situated has been opened and is now nearly complete. Enquiries in regard to the tenures of the debtors are being made. It is hoped that in the course of the current year better progress will be made in the disposal of the cases. The number of cases shown as pending against the Soojamoota portion of the estate in Midnapore is 7,834. A Special Deputy Collector was deputed to that pergunnah for one year to try the objection cases, and he has since the close of the year disposed of almost all the cases instituted. During the last three years the Court of Wards has obtained decrees in full in 11,829 out of 11,880 cases instituted in Soojamoota. In 4,287 cases the debtors paid up the arrears amicably. In 1,021 cases their holdings were sold, 890 of them being bought in by the estate. Not a single ryot has as yet been ejected from his homestead. For the next few months all execution proceedings will be stayed except in a few special cases, as there is no crop on the ground. The question of certificates and collections in Soojamoota has formed the subject of a special correspondence with Government, which ended with the Board's letter of the 25th July 1890. In the other five divisions the number of cases filed and the demands covered by them have increased. The increase appears chiefly in the Dacca, Bhagulpore and Chota Nagpore Divisions. In the Dakhin Shahbazpore estate in Backergunge and the Srinagar estate in Bhagulpore 1,324 and 2,251 certificates were filed to prevent Rs. 45,450 and Rs. 42,696, respectively, from being barred by limitation. It is hoped that after the records are published and the settlements of these two estates are completed, the collections will be made with a more sparing resort to the certificate procedure. The Collector of Bhagulpore has been asked by the Commissioner to make arrangements for the prompt disposal of the large number of pending cases. The Dhanwar estate in Hazaribagh, the Dhalbhoom estate in Singbhoom, and the Jheria and Tundi estates in Manbhoom, account for the increase in Chota Nagpore.

Condition of the tenantry.

26. The tenantry in the wards' estates throughout the province generally enjoyed a year of prosperity and contentment. But there were, as usual, in several localities adverse circumstances which affected their condition, and in certain estates symptom of a disposition to withhold rents manifested themselves. Refractoriness was displayed by the tenantry in Midnapore, and to a marked degree in Soojamoota and part of Belki. The litigiousness of the Soojamoota ryots has for some time past caused considerable trouble; successive concessions have only emboldened them to further resistance, to which they have been instigated by professional agitators, and it has been found necessary to enforce a large proportion of the certificates which have been decreed against them for arrears of rent. The proceedings have been taken with discrimination. The recent action of the Settlement Officer in reducing the rent demand by about 50 per cent. is likely to give rise to further complications. Floods caused partial damage to the rice crop in Moorshedabad, but the loss was more than compensated by the splendid outturn of rubbi. A similar account is given of the floods in the Dighaputtea estate. In Chittagong good harvests have replaced previous losses, and the ryots are said to be more flourishing than in most districts of Bengal. Throughout the Patna Division their condition is pronounced to be generally satisfactory. The Narhan ryots escaped injury from the floods which affected other parts of Tirhoot, but in Jogearah the tenantry were not equally fortunate. Relief works were required in a portion of the Srinagar estate in Bhagulpore, and in the Purneah portion of the same estate there was an outbreak of cholera. In Kanika in Cuttack 1,800 persons died from this epidemic in five months, and

cattle disease committed great ravages. In Hazaribagh the harvests were favourable in some estates, but in others a succession of short crops has reduced the ryots to straightened circumstances. In Lohardugga the conversion to Christianity of a large number of ryots has disturbed the relations between landlords and tenants and brought to the front disputes regarding rents, cesses and predial services. In certain estates the differences regarding the rates of rent have become chronic. In Bankoora some tenants have been very troublesome. With these principal exceptions, the condition of the tenantry has been satisfactory and they have shown no aversion to the management of the Court of Wards.

27. The arrangements made for the education of the minor proprietors of the principal estates and the progress made in their education may be summarised as follows :—

Education of wards.

The Maharaj Kumar of Burdwan continues to learn English from his European governess and Bengali from a pundit. He is also learning riding, drawing, and a little music. He was examined by the Principal of the Raj College, who reported that he had made fair progress. His health was tolerably good throughout the year. The Turkoa ward is a student in the 4th class of the Midnapore Collegiate School. He did fairly well at the last annual examination and obtained promotion. The Basudebpore minor attends the Government Model Vernacular School at Basudebpore, and his progess, which was tested by the General Manager, is reported to be fair. Baroda Prasad Rai Chaudhuri of Bhowanipore, who was studying in the Hare School, was expelled in January 1890 for misconduct. He will be removed from home influences to a house in Calcutta, and placed under a competent native tutor. The Cossimbazar ward was admitted during the year in the 5th class of the Berhampore Collegiate School. At the last annual examination he received promotion. He accompanied his mother on a pilgrimage to the North-West Provinces. Pramada Nath Rai and Basanta Kumar Rai of Dighaputtea passed the Entrance examination in the second and first division respectively. The other two wards passed their respective class examinations. The Sunkerpore ward is receiving his education at the Hare School. He failed in the test examination, and was therefore not allowed to appear at the last Entrance examination. The Haripore ward's education is being looked after by a governess, and she is preparing for the Middle Vernacular Scholarship examination. The Burdhankotee minor has been promoted to the 4th class of the Rungpore Zillah School. The elder Dhankoora ward was in the 1st class of the Dacca Collegiate School, but was not allowed to appear in the Entrance examination. The younger ward was promoted from the 2nd to the 1st class of the same institution. Both the wards will soon be removed to Mymensing and placed under the Manager for the purpose of learning zemindari management. Salamat Ali Khan of Chittagong has recently been removed to Hooghly for his education. Syed Ashrafuddin Ahmed is his guardian on Rs. 100, and he has a private tutor on Rs. 50 per mensem. Bhugwant Narain Singh of Patna is in the 3rd class at the Patna Collegiate School. Being subject to epileptic fits he was not able to continue his studies with any regularity and to appear either in the half-yearly or annual examination. The Tikari minor enjoyed excellent health throughout the year. His education has hitherto been confined, it may be said, to the nursery, but he is now old enough to require some higher education. A European governess on Rs. 300 a month has recently been engaged to teach him English. Deo Kumar and Dharam Kumar attend the Arrah Zillah School, and are also taught at home by a private tutor. The elder boy has been promoted to the 5th class, and is doing well; the younger entered the school in March 1890. The Narhan ward has now completed his 18th year. He was educated in the Patna Collegiate School up to the 28th February 1890. His progress there was not satisfactory, as he never got beyond the 4th class. He will now take up his residence at Mozufferpore for his practical training in English and zemindari management. Mr. G. D. Oswell has been appointed his tutor-guardian on Rs. 500 a month. The eldest Srinagar ward attends the Manager's office daily, and is said to take an intelligent interest in the management of the estate. The two younger wards attend the Bhagulpore Zillah School, and have obtained promotion since the close of the year. Both of them are fond of riding and playing tennis. The eldest son of the Dhanwar ward is in the 5th class of the Hazaribagh Zillah School, and is reported to have made fair progress.

28. Act VIII of 1890 came into force on the 1st July last. Briefly, its object is to provide a law of Guardian and Ward applicable as far as possible to all classes of Her Majesty's subjects in British India. By this enactment Act XL of 1858, for making provision for the care of the persons and property of minors in Bengal, has, among other enactments in force in other parts of India, been repealed, and section 3 of the Indian Majority Act, IX of 1875, has been amended.

Laws.

The following questions came under consideration in connection with the laws administered in the Wards' Department :—

In August 1889 the Commissioner of the Bhagulpore Division and Sonthal Pergunnahs proposed to extend the Chota Nagpore Encumbered Estates Act, VI of 1876, to the Sonthal Pergunnahs generally, or, if that could not be done at once, to pass an Act similar to the Deo Estate Act, IX of 1886, in order to save the Moheshpore estate which was about to be sold in execution of decrees. After considering the circumstances, Government, in March 1890, decided not to move in the matter as above suggested.

In October 1889 Government called for a report on the expediency of amending the Bengal Court of Wards' Act IX of 1879 on the lines of clause (*g*) of section 194 of Act XIX of 1873 (the North-Western Provinces Land Revenue Act), so as to enable Government to bring under the Court of Wards, until their encumbrances are cleared off, the property of encumbered estate-holders declared disqualified on their own application. After consulting Commissioners of Divisions, the Board, in their report submitted in February 1890, recommended the amendment of the Court of Wards' Act as above proposed, and stated the conditions which, in their opinion, should accompany such amendment.

In February 1890 Government asked for a report on the subject of the disposal of large balances at the credit of estates under the management of the Court of Wards. The exact points referred for consideration were : 1*st*, whether, if good land investments are not available, it might be possible and advisable to invest the surplus funds of wards' estates (*a*) singly or (*b*) preferably, in combination with those of neighbouring zemindars and local capitalists, or of District Boards, permanently in a branch railway or a steam tramway, or some such other work that would permanently benefit the estate, and would also yield a large and increasing dividend ; and 2*nd*, in what manner should the law be amended, in the event of an amendment being required in order to legalise such investments. The Board, after obtaining the opinions of Commissioners of Divisions, and considering the subject in all its bearings, have recently recommended that legislation with reasonable precautions be undertaken to give effect to the above proposal, and that it may assume the form of certain amendments in Act IX (B.C.) of 1879.

29. The Board have been generally satisfied with the manner in which the Commissioners have conducted their duties in the Wards' Department. Special acknowledgment is due to Mr. Smith, Mr. Grimley, and Mr. Lowis.

Merits of officers.

The following Collectors and Managers have been commended for their work in this Department by the Divisional Commissioners, and have come favourably to the notice of the Board :—

Collectors.

Mr. H. S. Beadon.	Mr. F. R. S. Collier.	Mr. H. Savage.
,, A. Forbes.	,, C. R. Marindin.	,, H. Lee.
,, A. A. Wace.	,, G. A. Grierson.	,, J. G. Ritchie.
,, C. W. Bolton.	,, L. Hare.	,, F. A. Slack.
	Mr. E. N. Baker.	

Managers (Deputy Collectors and Sub-Deputy Collectors).

Mr. H. R. Reily, Burdwan Estate, Burdwan.
Baboo Bogolanund Mookerjee, Cossimbazar Estate, Moorshedabad.
,, Kali Narain Roy, Chanchal Estate, Malda.
,, Koylash Chandra Das, Wards' Estates, Chittagong.
,, Beni Madhub Chatterjee (Sub-Manager) Cossimbazar Estate, Tipperah.
,, Soshi Kumar Dutt, Dakhin Shahbazpore Estate, Backergunge.

Managers (Non-gazetted officers).

Mr. M. Halliday, Narhan Estate, Durbhunga.
Baboo Promoda Nath Mookerjee, Nashipore Estates, Moorshedabad.
Moulvie Buzl-ul-Huq, Burdhankotee Estate, Rungpore.

PART II.

ESTATES WITH A RENT-ROLL OF Rs. 50,000 AND UPWARDS.

BURDWAN.

30. *Burdwan.*—An amicable settlement of the claim of the Dowager Maharani to certain jewellery from the Raj was arranged during the year, and the final award made by the arbitrator (Mr. A. L. Clay, Officiating Commissioner of the Burdwan Division) on the 16th November 1889 was accepted by both parties.

Claim of the Dowager Maharani.

31. After the settlement of the issues in the case instituted by the Dowager Maharani to set aside the adoption by Maharani Benodeyi Debi of Maharaj Kumar Bejoy Chand Mahtab Bahadur and to obtain possession of the estate, the High Court, in November 1889, ordered the issue of a Commission for the examination of witnesses in the Punjab, Delhi, Benares, &c. Soon after the Commission had been despatched to Lahore and had commenced its sittings there, both parties agreed to the terms of a compromise, and a deed embodying these terms was eventually executed by both the parties in the presence of the then Collector, Mr. H. Lee. The terms were that the Dowager Maharani should receive 13 lakhs of rupees in cash, a house and a tank in the town of Burdwan in perpetuity, and blocks Nos. 1 and 2 of the premises No. 10, Clive Street, New China-bazar, Calcutta, for her life only, in addition to what she was entitled to receive under the compromise previously made regarding the withdrawal of her claims to Soojamoota and Koojung. After she had admitted the validity of the adoption, the suit was decreed on the 17th December 1889 by the High Court in favour of the estate. The total expenses incurred by the estate on account of this suit amounted to Rs. 1,68,590. The fact that this suit was pending has seriously interfered with the proper management of this estate. It practically absorbed the greater part of the time of one of the Joint-Managers, while his colleague has had to devote his attention largely to the settlement proceedings in Soojamoota and Koojung. The conclusion of the suit in question will enable Lala Ban Behari Kapur to take up seriously the matters connected with the internal administration which have, to some extent, been allowed to remain in abeyance. A great deal of work has still to be done before this fine property can be said to be in thorough order, and during the next few years considerable improvements must be introduced.

Suit by the Dowager Maharani.

32. Lala Lachmi Narain Khanna, father of the late Maharani, claimed certain jewels as her *stridhan* property by right of her gift to him. It was admitted that he was entitled, under the orders of the Board, referred to in paragraph 31 of the previous year's report, to the personal property of the Maharani, but not to any other jewellery. The jewels claimed were adjudged to belong to the estate, and his claims were therefore rejected.

Property left by the late Maharani Benodeyi Debi.

33. A revised system of accounts was proposed by Babu Asutosh Singha, deputed by the Local Accounts Department, for securing an effectual and speedy audit of the accounts of the estate. His suggestions, as modified by the Commissioner, were generally approved by the Board, and he has been deputed again to Burdwan for a period of six months from April 1890 to introduce the new system (with such modifications as he and the Managers might, in consultation with each other, consider necessary), and also to bring up the audit work, which has been in arrears in the Collector's office. He has recently submitted certain rules and forms for adoption. The Accountant-General who was consulted has suggested further improvements which are now under the consideration of the local authorities.

Accounts of the estate.

34. The Burdwan Raj formerly had its own rules for regulating the payment of travelling allowances. It was found, however, that the allowances charged in some instances were very excessive, and the rules laid down in the Civil Service Regulations have been introduced with effect from the 1st April 1890. Bills of officers drawing pay up to Rs. 100 and Rs. 200 will be passed by the Managers and Collector respectively. Bills of all other officers will be submitted to the Commissioner for orders.

Travelling allowance of officers of the estate.

35. Since the close of the year a certificate of administration under Act VII of 1889 has been taken out at a cost of Rs. 25,612. This certificate will enable the Managers to collect the debts due to the estate and authorise the negotiation by them of the Government securities and railway debentures belonging to it.

Certificate under Act VII of 1889.

36. The estate is now reported to be divided into 2,878 lots instead of 2,879 lots as stated in paragraph 33 of the previous year's report. The annual rental as ascertained at the close of the year was Rs. 41,69,854, against Rs. 41,74,726 in the preceding year. The decrease is due to the transfer of mehal Kirtal with an annual rent of Rs. 1,110 to the Dowager Maharani, and to the reduction in the rents of palanda lands in Koojung. The year opened with an arrear demand of rent and cesses due to the estate amounting to Rs. 27,62,337, and the current demand (including interest, Rs. 89,569) was Rs. 45,39,127. The collections amounted to Rs. 45,87,151, being 101 per cent. on the current demand, against 98, 99 and 98 per cent. in 1888-89, 1887-88, and 1886-87 respectively. It will be seen from the figures noted in the margin that, in the properties under the charge of the Collectors of Burdwan and Midnapore, the collections were satisfactory. It may, however, be observed that in Soojamoota and Koojung the collections chiefly represent arrears; of the current demands very little was collected. The remissions aggregated Rs. 1,10,506, the greater portion of which was on account of the municipal tax of the Calcutta bazars for 1279 to 1291 (B.S.) which was left unadjusted in the accounts of the estate. The outstanding balance was therefore Rs. 26,03,807,* of which Rs. 2,74,990 and Rs. 23,28,817 accrued prior to and during Government management respectively. It is classified as follows:—Bad and irrecoverable, Rs. 3,58,933; doubtful and disputed, Rs. 5,538; doubtful but not disputed, Rs. 1,47,797; good and in course of realisation, Rs. 20,91,539. A large portion of the irrecoverable balance is said to have been reported by the Managers for remission, and is under examination in the Collector's office. Rupees 11,37,588 have been realised since the close of the year out of the good and recoverable balance. The Commissioner writes:—

Financial results of management.

	Current demand.	Collections.	Percentage on current demand.
	Rs.	Rs.	
Burdwan	43,18,718	43,99,338	101·9
Cuttack (Koojung)	1,36,641	1,01,973	74·6
Midanapore (Soojamoota) ...	83,768	85,840	102·5

	Rs.
* Burdwan	19,32,873
Cuttack (Koojung) ...	2,24,960
Midnapore (Soojamoota) ...	4,45,974

"Mr. Reily reports that of the khas mehals under him, he has ascertained that the demands as shown in the returns are over half a lakh more than what is shown in the village jumma-wasil-baki papers. The fact is that when the estate was taken over, there was no proper demand statement; accounts and returns were inaccurately prepared from information supplied by the tehsildars. Mr. Reily has been trying to have accurate demand statements made and proper statements for each ryot. By his persistent and strenuous efforts of three years he has succeeded in bringing about a marked improvement in the system of keeping accounts and khas mehals management, and it is hoped that within the current year the accounts will be properly adjusted. It appears that the rents of holdings now unoccupied or relinquished continue to be shown on the rent-roll. The demands of patni estates brought under khas management were not ascertained, although some of them had been under direct management for the last 10 to 14 years. In some cases the rents were collected as per road cess papers filed at the time of the first valuation. The mutations of interest were not noted in the Raj papers. It was not known what lands are rent-free. When the khas mehals came under the Court's management, some of these were in arrears for 8 or 10 years. The Raj papers did not show the area and boundary of the lands of each ryot. These and many similar difficulties have retarded the progress of collections, but Mr. Reily has firmly met them all, and it is confidently hoped that within a year or two he will be able to show a still more marked improvement."

The demands of revenue and cesses due to Government and rent and cesses due to superior landlords were Rs. 36,76,961 and Rs. 10,564, of which Rs. 8,482 and Rs. 932 only remained unpaid. It is reported that the amount due to Government was not paid, as it was payable in April 1890 on account of the kist of that month. The Collector has been called upon to explain why the amount was then shown as a demand of the year. It has, however, been paid

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since the close of the year. The sum due to the superior landlords remained unpaid on account of their non-appearance to receive payment.

The balance of debts due to the estate at the beginning of the year was Rs. 39,52,158 (including Rs. 37,408 on account of the balance of the Soojamoota estate, which was excluded from the return of the previous year), and Rs. 15,252 became due chiefly on account of costs decreed in suits; Rs. 34,752 were recovered, and the outstanding balance was Rs. 39,32,658, of which Rs. 38,87,730 being barred by limitation are irrecoverable; Rs. 1,605 are doubtful of recovery, and Rs. 43,323 covered by decrees are in course of realisation. The very large amount barred by limitation has not yet been written off, but is still shown in the accounts as balance due. The Collector has been requested to adjust the accounts and to apply for permission to write off, within the present quarter, all sums found to be irrecoverable. The debts due by the estate at the close of the previous year were Rs. 2,703; during the year Rs. 7,01,560 were added—viz., Rs. 1,560 as cost of suits decreed against the estate and Rs. 7,00,000 as a loan taken from the Bank of Bengal for payment of the Government revenue. The payments amounted to Rs. 2,21,560, and the balance still due was Rs. 4,82,703, of which Rs. 4,80,000 have been paid since the close of the year.

The following statement shows the receipts and disbursements under each head of account:—

RECEIPTS.

	Rs.
I.—Cash balance from last year	10,29,509
II.—Rent, including interest	42,96,935
III.—Cesses	2,90,220
IV.—Interest on Government securities	44,457
V.—Recovery of debts, including—	
(1) Costs decreed in suits	34,752
(2) Lands sold	3,182
VI.—Miscellaneous—	
(1) Sale-proceeds of fruits, &c.	5,544
(2) Ditto of old coins	11,54,913
(3) Loans received	7,00,000
(4) Departmental loans	6,960
(5) Dák cess	15,924
(6) Municipal tax	3,580
(7) Bonus realised in settlement of patnis	1,113
(8) Refunds	17,688
(9) Schooling-fees	669
(10) Salary of amla paid by jemadars who cited them as witnesses in their rent-suits	43
(11) Petty sundries not detailed above ...	1,849
(12) Deposits received	2,99,786
(13) Advances received	727
Total ...	79,07,849

DISBURSEMENTS.

	Rs.
VII.—Government revenue	33,74,225
VIII.—Rent to superior landlords	8,114
IX.—Cesses	3,59,855
X.—Management of property—	
(1) Salary of Managers	24,000
(2) Salary of Sub-Managers	4,800
(3) Establishment, travelling allowances	1,10,204
(4) Survey—settlement	35,715
(5) Construction and repairs of cutcherry buildings	4,194
(6) Special establishments	3,389
(7) Contingencies	19,083
XI.—Law expenses—	
(1) Salary of establishment	21,335
(2) Legal Remembrancer's fees	178
(3) Other expenses	15,50,292
XII.—Maintenance of proprietor—	
(1) Salary of guardian	8,000
(2) Allowance to proprietor and family ...	1,38,000
(3) Social ceremonies	22,987
(4) Religious ceremonies	18,354
(5) Doctor's fees and medicines	9,492
(6) Other expenses	15,911
(7) Debsoba	83,764
(8) Salary of servants for the family ...	10,200
(9) Tankhas, allowances, &c.	1,03,985
XIII.—Education	2,750
XIV.—Miscellaneous—	
(1) District post assessment	12,720
(2) Municipal taxes	33,911
(3) Schools	24,294
(4) Dispensaries	16,430
(5) Charities, including donations ...	24,420
(6) Maintenance in efficient condition of estates, buildings, &c.	52,124
(7) Improvement of land and property ...	10,476
(8) Chowkidari tax	12
(9) Sepoys, guards, &c.	15,707
(10) Stabling charges	16,817
(11) Phulkhana	3,323
(12) Mowgeris	8,016
(13) Goshala	8,542
(14) Sheep, &c.	161
(15) Lighting charges	6,947
(16) Gardens	12,287
(17) Custody fees on Railway debentures ...	180
(18) Income-tax	2,324
(19) Cost of sunrise and sunset guns ...	466
(20) Mahabharat sevista	1,358
(21) Rations to troops	7,783
(22) Charges in connection with properties obtained by will and gift ...	8,257
(23) Burdwan Library	600
(24) Satya Saddhayini Sabha	460
(25) Refunds	5,351
(26) Remissions of cash balance	4,04,189
XV.—Rates	10,355
XVI.—Debts paid	2,21,560
XVII.—Investments—	
(1) In land	13
(2) In Government securities	2,101
XVIII.—(1) Deposits refunded	5,01,035
(2) Advances made	8,96,278
XIX.—Cash balance at the close of the year ...	1,66,307
Total ...	79,07,849

The reduction of the cash balance is chiefly due (*a*) to the exclusion of the Government securities deposited by the estate employés, patnidars, &c., and (*b*) to writing off a portion of the amount held on account of inter-departmental loans or howlats. On the recommendation of Lala Ban Behari Kapur,

Rs. 4,04,189 were written off the unadjusted accounts during the year. The cost of management proper was 3·7 per cent. on the current rent and cess demand. When the new system of accounts has been fully introduced, the question of reduction of cost will be taken up. The expenditure of the estate was increased during the year under several heads, especially those noted in the margin. The increase under heading "Survey-settlement" is chiefly due to the payment of Rs. 14,074 for survey operations in the khas mehals of the Burdwan portion and of Rs. 7,715 for work done in the Koojung portion of the estate. The payment of 13 lakhs of rupees to the Dowager Maharani under the terms of the compromise of the adoption suit and the costs incurred in connection with that case are the chief causes of the increase in the law expenses. The increase under heading "Religious ceremonies" is chiefly due to the payment during the year of a portion of the expenditure incurred in the previous year. The cost incurred on account of the Maharaj Kumar's visit to Calcutta last cold season chiefly accounts for the increased expenditure under head "Other maintenance expenses." The increased cost of maintenance of buildings is due to repairs being necessary to a large number of houses. The increase in the stabling charges is attributable to the purchase of a new carriage, horses and harness. The schools, dispensaries and other institutions maintained by the estate for the benefit of the tenantry and public welfare continued in a high state of efficiency.

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	Increase. Rs.
Survey-settlement	31,138
Other law expenses	14,86,026
Religious ceremonies	3,179
Other maintenance expenses ...	3,878
Maintenance in efficient condition of estates, buildings, &c. ...	6,289
Stabling charges	6,289

In addition to the cash balance at the close of the year there were Government securities and railway debentures valued at Rs. 8,58,324 and Rs. 2,10,000 respectively. The hoarded treasure consisted of (*a*) old silver coins of the sicca currency of the East India Company, amounting to Rs. 21,01,000, and (2) gold coins approximately valued at Rs. 1,27,000. It was decided (*a*) to retain, in compliance with the wishes of the family, five lakhs of the silver coins and all the gold coins in the hoarded treasury of the estate; (*b*) to dispose of thirteen lakhs of the silver coins in order to recoup the current account of the estate for the cash payment of thirteen lakhs of rupees to the Dowager Maharani under the compromise; and (*c*) to invest the remainder in the most advantageous way. During the year under review silver coins were sold for Rs. 11,54,913, as shown in the above statement.

The number of cases pending in the different courts from the previous year added to that instituted during the year was 1,614, of which 1,296 were decided in favour of the estate, 17 against it, and 301 remained pending. The result of the suits instituted against the estate was not so favourable. Out of 29 suits, 9 were decided in favour of the estate and as many against it, while 11 remained pending. No serious loss appears to have been incurred by the adverse cases. The total amount of decrees held by the estate was Rs. 2,83,570, of which Rs. 1,90,048 were on account of old decrees and Rs. 93,522 on account of decrees obtained during the year. Out of the total decretal amount, Rs. 86,343 were realised and Rs. 1,97,227 are pending recovery.

37. *Dighaputtea.*—The financial condition of this large estate is satisfactory.

RAJSHAHYE.

Eldest Ward's Estate.—The Government revenue and cesses, amounting to Rs. 81,286, were paid in full. Rent and cesses due to superior landlords, amounting to Rs. 41,670, were also paid, except a small sum which could not be paid for unavoidable reasons. A net increase of Rs. 9,150 in the rent-roll was effected from settlements of fallow and deserted lands, the purchase of a share of mehal Ukra Bamonpara in Nuddea, and the settlement of khas mehal chur Norandia in Jessore. Remissions, amounting to Rs. 17,819, were granted on account of lands deserted, lying fallow, diluviated and dispossessed by other zemindars. The collections show an improvement, being Rs. 4,72,928, or 97 per cent. on the current demand of Rs. 4,86,937, against 94 per cent. in the previous year. A little more than half of the balance (Rs. 2,37,914) is good and in process of realisation. Out of Rs. 7,164 accrued as debts due to the estate, Rs. 1,753 represent principal and interest, and

RAJSHAHYE. Rs. 5,411 costs of suits decreed in favour of the estate. The amount recovered was Rs. 24,798, and the outstanding balance was Rs. 3,34,168. The principal debtors are Chhatrapat Singh, Dinendra Nath Sanyal, Noor Mahomed Khan, and Syed Alliulla. A portion of the debts of Chhatrapat Singh is proposed to be recovered by the purchase of his Bagdwar property. A decree for Rs. 24,555 on account of the debts due from Dinendra Nath Sanyal was obtained, and, while the decree was under execution, the mortgaged property was attached and put up to sale by the first mortgagee. The property being very close to Dighaputtea, it was purchased on behalf of the estate. The sale, however, has not yet been confirmed. A sum of Rs. 16,113 was paid on account of debts incurred by the grandmother and mother of the wards. The cash balance at the commencement of the year was Rs. 49,175, and the receipts, including interest (Rs. 50,489) on Government securities, were Rs. 11,52,633. The disbursements aggregated Rs. 11,44,617. The cash balance at the close of the year was thus increased to Rs. 57,191. The management charges have slightly increased, being Rs. 76,229, or 15 per cent. on the current demand, against 14 per cent. in the previous year. The law expenses amounted to Rs. 22,911. The allowances for the maintenance of the proprietors and their families, and for social and religious ceremonies, were Rs. 1,77,544, against Rs. 57,971 in 1888-89, the increase being attributable to the expenditure for the marriage of the two elder wards. The contributions to schools increased from Rs. 4,070 to Rs. 19,757, principally on account of the subscription of Rs. 10,000 paid for the purchase of scientific apparatus for the Rajshahye College and for the construction of a Hindu Hostel appertaining to the College. There was also an increase in the expenditure for dispensaries from Rs. 4,616 to Rs. 5,266. Rupees 42,295, against Rs. 10,724 in the preceding year, were spent in the construction and repairs of buildings. The investments amounted to Rs. 4,658 besides Rs. 43,850 held in advance for the purchase of the property of the debtor, Dinendra Nath Sanyal. The value of the securities belonging to the estate at the close of the year was Rs. 13,78,644.

38. *Younger Ward's Estate.*—The demands due to Government and superior landlords, amounting to Rs. 76,785 and Rs. 59,684, respectively, were paid. The rental was raised from Rs. 2,04,175 to Rs. 2,09,382, mostly by purchase of two patni mehals, which were brought under direct management, and of a rent-free tenure in a sale for the satisfaction of debts due to the estate. The collections were satisfactory, being Rs. 2,70,124, or 122 per cent. on the current demand of Rs. 2,21,250, against 112 per cent. in 1888-89. The balance, after deducting remissions of Rs. 12,671, was Rs. 1,53,995, of which the greater portion is covered by decrees and is in course of realisation. The debts due to the estate at the close of the previous year were Rs. 29,734, to which Rs. 61,310 were added during the year; Rs. 1,223 only were recovered; the outstanding balance was Rs. 89,821, of which Rs. 77,617 are recoverable under an instalment bond from the ex-patnidar Nil Komul Mitter of Mahomed Aminpore in 13 years from 1890 to 1902; Rs. 10,351 are on account of costs of suits which are in process of realisation, and the remainder is irrecoverable. The cash balance at the commencement of the year was Rs. 79,203, and the receipts during the year aggregated Rs. 6,01,290. The disbursements, including investments of Rs. 6,510 in landed property and Rs. 79,917 in Government securities, were Rs. 6,29,560. The cash balance at the close of the year was therefore Rs. 50,933. The management charges show a marked increase, being Rs. 11,769, or 5 per cent. on the current demand, against 2 per cent. in the preceding year. The increase is due to certain patni mehals in Hooghly having been brought under khas management. The value of the Government securities at the end of the year was Rs. 1,70,173, which will go to the credit of the eldest ward in accordance with the terms of the will of the late proprietor.

GYA. 39. *Tikari.*—The estate consists of 1,229 villages, viz., 1,095 in Gya, 54 in Mozufferpore, 38 in Chumparun, 27 in Sarun, and 15 in Patna. Those in Sarun are held on an usufructuary mortgage lease from the proprietors. Of the total number of villages, 364 are under direct management, and 569 and 296 are under temporary and permanent leases, respectively. Twenty-six villages were brought under direct management during the year—21 owing to lapse of time and 5 by relinquishment. The Manager was out on tour for 124

days and visited 250 villages. He inspected the accounts of 249 villages and enquired into and passed orders on 1,770 petitions which were presented to him. The managing agency was supplemented during the year by the appointment on the 28th September 1889 of Babu Ashutosh Mookerjee as Assistant Manager at head-quarters on Rs. 200 a month, a security of Rs. 2,000 in Government promissory notes and an agreement for liquidated damages for Rs. 5,000. The estate is divided for the work of collection into nine circles with a tehsildar and a small establishment for each. The tehsildars in Gya are paid Rs. 50, while those in the north Gangetic districts receive Rs. 40 a month. Each circle in Gya averages an income of about a lakh of rupees. As the leases fall in the income will increase. The demand (Rs. 2,45,795) of Government revenue and cesses was satisfied. Of the demand (Rs. 57,009) of rent and cesses due to superior landlords, Rs. 8,312 could not be paid, as the superior landlords did not appear to receive payment. The collections amounted to Rs. 6,97,515, or 102 per cent. on the current demand of Rs. 6,81,252, against 80 per cent. in the previous year. Notwithstanding the improved collections, the balance (Rs. 6,12,319) is heavy, and is classified as follows:—Bad and irrecoverable, Rs. 1,13,624; doubtful of recovery, Rs. 1,21,215; good and in course of realisation, Rs. 3,77,480. It is hoped that during the current year the balance will be considerably reduced. Rupees 37,226 were recovered on account of debts due to the estate, and the balance was Rs. 4,36,629. Of the good and recoverable balance of Rs. 3,27,311, Rs. 2,44,557 are due from the proprietors of the villages in Sarun, leased in usufructuary mortgage to the estate, the mortgage deeds not being foreclosable. Rupees 26,174 were paid on account of debts due by the estate, and the correct balance on the 31st March last was Rs. 41,552, of which Rs. 32,891 represent disputed claims. The total receipts from all sources, including the cash balance, Rs. 92,100, at the beginning of the year, were Rs. 9,07,320, of which Rs. 8,11,319, including Rs. 76,899 invested in Government securities, were disbursed, leaving an increased cash balance of Rs. 96,001. The value of securities to the credit of the estate at the close of the year was Rs. 1,67,061, besides railway shares for Rs. 10,000. The cost of management has been slightly reduced, being Rs. 56,112, or 8·2 per cent. on the current demand, against 8·8 per cent. in the preceding year. The allowances to the proprietor and family, including the charges for social and religious ceremonies, amounted to Rs. 1,06,341, or Rs. 11,552 less than those in the previous year. The grants-in-aid of schools have decreased to Rs. 4,327 from Rs. 6,711, while the contributions to dispensaries have increased to Rs. 2,273 from Rs. 1,485. The charges for the maintenance of live-stock were Rs. 24,276, or Rs. 4,324 more than those in the previous year. Repairs of buildings cost Rs. 11,248. During the year the management is said to have devoted most of its attention to the re-excavation of irrigation channels and the reconstruction of other similar works upon which depend entirely the reproductive powers of the estate, which owns nine major channels besides innumerable smaller ones. One of the major channels, viz., the Jumna pyne, is perennial, the others being all taken from rivers which dry up in the hot season. The above pyne serves 25 villages, and, since it has been excavated and restored, the mehals served by it have assumed a completely different aspect, and crops are now raised with some certainty where in former years with a bad rainfall they were a complete failure. Rupees 5,096 were spent on repairs to these pynes, and a sum of Rs. 35,060 on *gilandazi* or irrigation works in 142 villages in Gya. It is reported that these works have been, as a rule, executed through the jeyth ryots of the estate, and have cost one rupee per thousand cubic feet of work less than what they would have cost had the agency of contractors been employed.

GYA.

40. *Nashipore.*—As reported last year, the mal estate is retained under the Court's management with the consent of Kumar Ranjit Singh, who has attained his majority, pending the settlement of the dispute which exists between him and Rani Subhadra Kumari regarding claims to the succession. The whole of the demands due to Government and superior landlords, amounting to Rs. 2,04,335 and Rs. 10,371, respectively, was paid. The collections amounted to Rs. 3,08,361, or 107 per cent. on the current demand of Rs. 2,87,984, against 99 per cent. in the previous year. Deducting the remissions of Rs. 3,511, on account of the death, desertion and poverty of ryots, the outstanding

MOORSHEDABAD.

MOORSHEDABAD. balance was Rs. 93,205, of which Rs. 78,585 have since been realised. The results are satisfactory. The debts due to the estate by the debutter property have increased to Rs. 1,09,393. The receipts from all sources, including the cash balance of Rs. 62,114 at the close of the past year, amounted to Rs. 3,75,068, of which Rs. 2,61,025 were disbursed. The management charges were Rs. 7,733, or 2 per cent. on the current demand. The expenditure incurred in the maintenance of the proprietors, including social and religious ceremonies, was Rs. 22,330, including Rs. 1,000 paid to Rani Subhadra Kumari for Doorga Poojah expenses. Besides, Rs. 6,265 were paid to Kumar Ranjit Singh and Rani Subhadra Kumari out of their share of the surplus profits in the mal estate and the stridhan mehals. The cash balance at the close of the year amounted to Rs. 1,14,043, of which Rs. 21,526 have also been since paid to the Kumar as his share of the surplus profits. In the share of Rani Subhadra Kumari a sum of Rs. 71,930, including the accumulated profits of previous years, is now in deposit in the treasury. The question of release of the estate has been revived since the close of the year, and is now pending consideration.

In the debutter estate the demand (Rs. 95,332) due to Government was also paid. The collections aggregated Rs. 1,21,590, or 101 per cent. on the current demand of Rs. 1,19,835. The outstanding balance was Rs. 37,661, of which Rs. 12,393 have since been recovered. Rupees 10,000 were paid for religious ceremonies and Rs. 6,923 for the repairs of the debutter buildings. The cash balance, which was Rs. 29,168 at the commencement of the year, was increased to Rs. 31,366 at its close.

41. *Cossimbazar.*—The management of this large estate was satisfactory. The rental was raised from Rs. 3,22,341 to Rs. 3,25,290, the increase being chiefly due to settlements. The demands due to Government and superior landlords, amounting to Rs. 99,298 and Rs. 11,128, respectively, were satisfied, except a small item of cesses due to a superior landlord. The current and arrear demands of rent and cesses due to the estate amounted to Rs. 3,39,721 and Rs. 4,47,526 respectively. Rupees 4,17,942, or 123 per cent. on the current demand, were collected, against 106 per cent. in the previous year. The increase is said to be due to the good outturn of jute, paddy and other crops in pergunnah Serail in Tipperah and in Moorshedabad, and to the tobacco market in Rungpore not being so dull as it was in 1888-89. The remissions amounted to Rs. 7,653 on account of the death, desertion and poverty of ryots. The balance outstanding is still heavy, being Rs. 3,61,652, the whole of which, except Rs. 56,628, is good and in process of recovery. The debts due to the estate were Rs. 23,384, of which Rs. 15,752 were recovered and Rs. 3,964 written off, leaving a balance of Rs. 3,668. The total receipts, including interest (Rs. 8,421) on Government securities, were Rs. 8,98,479. Of this sum, Rs. 6,15,048 were disbursed. The cost of management (Rs. 58,528, or 17 per cent. on the current demand) is heavy, but no reduction seems feasible. A large portion of the law charges, amounting to Rs. 17,874, is on account of certificates filed for the recovery of dues from the ryots of pergunnah Serail. The charges for the maintenance of the proprietor and family, &c., were Rs. 55,631, against Rs. 49,650 in the previous year. The increase is due to the expenses of a pilgrimage made by the minor and his mother to Gya, Benares, and Pryag, for which Rs. 7,000 were sanctioned. The grants-in-aid to schools and dispensaries amounted to Rs. 4,907 and Rs. 2,227 respectively. Rupees 2,687 were spent in the construction and repairs of cutcherry buildings, Rs. 70,013 were invested in Government securities, and Rs. 5,054 in the purchase of shares in mehals Hariharpara and Chunakhally in Moorshedabad. A sum of Rs. 33,154 has been advanced to the Executive Engineers of the Nuddea Rivers and Burdwan divisions for the repairs of the Cossimbazar and Monghyr buildings, but the amount has not yet been adjusted. The year closed with a cash balance of Rs. 2,83,431, besides Government securities to the value of Rs. 2,50,572. Since the close of the year Rs. 20,200 were sanctioned for the purchase of Mr. Barooah's and Nawab Dilwarjung's houses in Moorshedabad. One of the heirs of Mr. Barooah having declined to sell his share of the house, there is no present prospect of purchasing it. Negotiations are in progress for the purchase of the Nawab's house. It was also proposed to purchase, out of the surplus profits, Bengal Bank shares to the value of Rs. 1,75,000, but,

such shares not being guaranteed, the investment is not legal, and the Collector has been requested to lay out the money in Government securities. MOORSHEDABAD.

42. *Srinagar.*—The whole of the revenue and cesses due to Government, amounting to Rs. 76,336, was paid. Of the demand (Rs. 29,131) of rent and cesses due to superior landlords, Rs. 569 were written off, and the remainder was paid. The rental of the estate was increased by Rs. 2,281 from lands which the wards inherited on the demise of their aunt Arya Dai. The rent and cess collections show a marked improvement, being Rs. 3,58,306, or 112 per cent. on the current demand of Rs. 3,18,561, against 70 per cent. in the preceding year. But in spite of the improved collections and the liberal remissions which aggregated Rs. 2,00,453, the balance is still very heavy, amounting to Rs. 6,29,048. Special enquiries have been made by the Manager into the chief causes of the arrears, and the explanations furnished by him were submitted to Government on the 8th July last. It is hoped that as soon as the settlement records are published, and copies obtained by the Manager, about two-thirds of the arrears will be realised. For most of the remaining one-third remission statements are reported to be ready and under scrutiny by the Settlement Officer and the Manager. The balance of debts due to the estate at the end of 1888-89 was Rs. 11,619, to which Rs. 27,890 were added during the year, chiefly on account of costs in certificate cases and civil suits. Rupees 11,759 were recovered and Rs. 1,102, ascertained to be wholly irrecoverable, were written off; the balance at the close of the year was Rs. 26,648, of which Rs. 14,841 have been recommended for remission, and the remainder is in course of realisation. The Manager's establishment has been remodelled, and the total charges fixed at Rs. 44,572, but the actual expenditure incurred during the year of report was Rs. 64,893, or 20 per cent. on the current demand, against 16 per cent. in the previous year. The increase is due to several causes, of which the principal is the payment of Rs. 14,717 on account of commission due to putwaris from 1885 to 1888 left unpaid by the late Manager. The law expenses, amounting to Rs. 22,567, include the costs of the large number of certificates filed in order to prevent claims from being barred by limitation. Rupees 5,326 were spent on the repairs of buildings. An outdoor dispensary has been opened at Nowhatta at a cost of Rs. 692 a year to the estate. The allowances for the maintenance of the proprietors and for social and religious ceremonies amounted to Rs. 27,915, against Rs. 20,714 in 1888-89; the increase being chiefly on account of the sradh ceremony of the late Arya Dai, purchase of conveyances, and the trips of the wards to Naini Tal and Calcutta. Rupees 5,451 were advanced as tuccavi loans to the distressed ryots of the estate owing to the failure of crops. Of this Rs. 3,594 have been recovered. The cash balance at the close of the year was Rs. 81,287 in addition to Government securities valued at Rs. 46,835. BHAGULPORE.

43. *Narhan.*—The estate consists of 222 villages, of which 209 are now managed direct and 13 are let on lease. Mr. M. Halliday is the Manager, and he has been allowed an increased salary of Rs. 600 a month from the date (12th February 1889) of Mr. R. Abercrombie's death. He has, on the recommendation of the local officers, been exempted from furnishing security, but has executed an agreement for liquidated damages for Rs. 10,000. His management during the year was successful. The entire demand (Rs. 42,087) of revenue and cesses due to Government was satisfied. The year opened with an arrear demand of rent and cesses due to the estate amounting to Rs. 1,02,456, and the current demand was Rs. 1,85,185. The collections aggregated Rs. 1,90,540, or nearly 103 per cent. on the current demand, against 101 per cent. in the preceding year. The outstanding balance was Rs. 99,454, of which Rs. 23,160 were not realisable before the close of the year, Rs. 52,146 are shown as doubtful of recovery, and the remainder is in course of realisation. More than three-fourths of the doubtful balance are said to be fictitious. The Collector has instructed the Manager to examine the accounts of each village before the preparation of a correct classification of the arrears due from each ryot. The correct amount of debts due to the estate at the close of the previous year was Rs. 35,735, to which Rs. 5,175 were added during the year under report, principally on account of interest and cesses paid for the co-partners of a mehal. The outstanding balance on the 31st March last was Rs. 40,141, more than three-fourths of which are due from Baboo Jugdip Narain of Ramghur, and are DURBHUNGA.

DURBHUNGA. doubtful of recovery. There is now no debt due by the estate. A zuripeshgi debt of Rs. 4,465 is shown in the accounts, but the Manager reports that this sum is fictitious, and that a balance of Rs. 43 only is due by the estate. The management charges amounted to Rs. 34,516, or 18 per cent. on the current demand, while the sanctioned charges aggregate Rs. 26,778, or 14 per cent. on the demand. The increase is partly due to the payment of arrear bills of previous years. The sum of Rs. 16,159 was spent chiefly in the repairs of the Narhan buildings. After investing Rs. 4,690 in landed property and Rs. 1,05,047 in Government securities, there was a cash balance of Rs. 82,896 to the credit of the estate at the close of the year.

KHULNA. 44. *Syudpore.*—The whole of the revenue and cesses due to Government, amounting to Rs. 1,12,517, was paid. An increase of Rs. 203 in the rental of the estate was obtained from settlements. The percentage (97) of collections (Rs. 1,80,552) of rent and cesses due to the estate calculated on the current demand of Rs. 1,85,181 was identical with that in the previous year. After deducting remissions of Rs. 9,091, due principally from tenants who have no property, the balance was Rs. 1,13,314, of which Rs. 64,522 have been realised since the close of the year. Rupees 1,294 were recovered on account of debts due to the estate. The management charges were only 2 per cent. on the demand. Rupees 78,000 were credited to the Mohsin Fund. Of this, Rs. 60,000 is the usual annual remittance, and Rs. 18,000 out of the cash balance of Rs. 28,532 on the 31st March 1889 were taken as the surplus profits of the estate for distribution among the several interests concerned in the proportion in which they are entitled to participate in it. The year closed with a cash balance of Rs. 5,541.

24-PERGUNNAHS. 45. *Bhowanipore* (*Baroda Prasad Rai*).—As anticipated in paragraph 45 of the previous year's report, better results have been attained during the year under review. The revenue and cess demands due to Government, including arrears, were Rs. 68,825, of which Rs. 3,646 shown as a balance is nominal, the amount having been paid by the grandmother of the ward. Of the current and arrear demand (Rs. 40,822) of rent and cesses due to superior landlords, Rs. 6,759 could not be paid owing to (1) a tenure in Hogla purchased but not taken possession of; (2) non-adjustment of accounts; and (3) non-payment by co-sharers of their share of the dues. The rental was raised by Rs. 939, the increase being chiefly due to settlements. The current rent and cess demand due to the estate was Rs. 1,62,576, and the arrears aggregated Rs. 29,13,407. The collections (Rs. 1,95,594) were 120 per cent. on the current demand, against 61 per cent. in the preceding year. The remissions (Rs. 19,17,068) consisted of irrecoverable and nominal items barred by limitation during the late proprietor's time. The balance is still very heavy, amounting to Rs. 9,63,321. The good and recoverable balance is shown at Rs. 2,10,295. Of the remainder Rs. 2,07,528 have been remitted since the close of the year. Rupees 4,960, chiefly on account of costs of suits, were added to the debts (Rs. 34,383) due to the estate at the close of the previous year. Rupees 9,960 were recovered, and the outstanding balance was Rs. 29,383, of which Rs. 23,997 are due from the estate of Roma Prasad Rai Chaudhuri, which has been released from the management of the Court of Wards. The debts due by the estate have been reduced from Rs. 5,665 to Rs. 3,315. The management charges show a reduction, being Rs. 10,675, or 6 per cent. on the current demand, against 8 per cent. in 1888-89. The year closed with a cash balance of Rs. 57,201, besides Government securities valued at Rs. 21,733.

DINAGEPORE. 46. *Maldwar.*—Three months' privilege leave was granted to the Manager, Baboo Doorga Das Bagchee, as stated in paragraph 46 of the previous year's report, but in consequence of the settlement work he did not avail himself of it. The whole of the revenue, rent and cesses due from the estate, amounting to Rs. 72,312, was paid, excepting a small sum on account of rent, which could not be paid, as the accounts of the 7 annas share of lot Hariharpore, which was purchased by the estate, were not adjusted within the year. A sum of Rs. 3,091 was added to the rent-roll of the estate, partly by resettlements of holdings and partly by the purchase of the property above mentioned. The collections (Rs. 1,27,037) have again fallen off, being 90 per cent. on the current demand of Rs. 1,40,111, against 94 per cent. in the previous year. This result is due to two successive bad seasons, and to the survey and settlement work having left

the establishment less time to attend to the collection work. The outstanding balance was Rs. 82,136, of which Rs. 11,636 were not realisable before the close of the year, Rs. 30,267 are irrecoverable or doubtful of recovery, and the rest is good and in course of realisation. The Manager has again been directed to apply for remission of the irrecoverable balances as soon as possible after careful enquiry. A sum of Rs. 2,550 was recovered on account of debts due to the estate, Rs. 1,212 were remitted on account of the insolvency of the debtors, and the balance is now only Rs. 5,556, most of which is likely to be recovered. The management charges have been reduced, being 12 per cent. on the current demand, against 13 per cent. in the preceding year. Rupees 7,007 were spent on buildings, chiefly in the construction of the Manager's residence and cutcherry. The year closed with an increased cash balance of Rs. 28,990. In addition to this there were Government securities to the value of Rs. 45,087. DINAGEPORE.

47. *Deo.*—This is the most involved of all the estates under the management of the Revenue authorities, and therefore the most difficult to manage. Almost the whole of the Raj is let out in temporary farming lease. Considerable difficulty is encountered in realising rent from those farmers who appear to look on the Government agents as interlopers who are not justified in treating their liege lord, who has attained his majority, as a minor or a lunatic. They are said to be encouraged in this idea by the Raja, who would rather be ruined in this way than be saved by the agency of Government. However, with all such difficulties before him, the Manager has been able to collect sufficient rent to meet the Government dues, the management charges, the allowances for the maintenance of the proprietor and his family, and even to pay a certain portion of the debt due by the estate. The most encouraging feature in the management during the year of report is the fact that the Maharaja Bahadur of Durbhunga, the largest of the creditors of the estate, has consented to take over a certain number of villages in satisfaction of a portion of the debt due to him for a sum reckoned at 21 years' purchase on the thika jumma and 12 years on mokurrari. The Maharaja has also agreed to remit Rs. 50,000 out of the interest payable to him. Enquiries are being made by the Manager of the Durbhunga Raj to decide what villages he will select, and the orders of the Maharaja are being awaited by his Manager preparatory to concluding the sale. The whole (Rs. 27,367) of the Government revenue and cesses was paid. The year opened with an arrear demand of Rs. 1,29,627, and the current demand was Rs. 1,32,864. The collections amounted to Rs. 1,18,558, or 89 per cent. on the current demand, against 78 per cent. in the previous year. Remissions amounting to Rs. 4,267 were granted in adjustment of the claim which one of the thikadars had against the estate. The outstanding balance was Rs. 1,39,666, of which Rs. 19,042 are bad and irrecoverable, Rs. 21,288 are doubtful of recovery, and the rest is good and in course of realisation. The debts due by the estate at the close of 1888-89 were Rs. 12,65,523, to which Rs. 68,452 were added on account of interest during the year. The payments to the Maharaja of Durbhunga amounted to Rs. 32,250, of which Rs. 17,908 were from collections and Rs. 14,342 from the price of lands sold, and Rs. 39,506 were extinguished by usufruct of property. The balance of debts on the 31st March last was Rs. 12,62,219. If, as is expected, the debts of the Maharaja of Durbhunga be cleared off during the current year, the balance will be reduced by more than one-half. The management charges amounted to Rs. 11,957, the percentage (8·9) calculated on the current demand being identical with that of the previous year. Rupees 14,994 were spent for the maintenance of the proprietor and family, and Rs. 1,652 on *gilandazi* works which are necessary to maintain the income of the bhaoli villages. The year closed with a cash balance of Rs. 26,826. GYA.

48. *Dhankoora.*—The revenue and cess demand due to Government, amounting to Rs. 22,289, was satisfied, excepting a small item which has been paid since the close of the year. Of the demand (Rs. 12,673) of rent and cesses due to superior landlords, Rs. 4,912 remained unpaid, as they did not arrange to receive payment during the year. The collections of rent and cesses due to the estate amounted to Rs. 1,41,950, or 107 per cent. on the current demand of Rs. 1,32,537. This is the highest percentage attained since the assumption of charge of the estate in 1882-83. The remissions aggregated Rs. 14,196, MYMENSINGH.

MYMENSINGH. mainly on the ground of over-assessments made during the time of the late proprietors. The balance (Rs. 2,66,973) is still heavy, amounting to more than two years' demand. It is classified as follows :—Bad and irrecoverable, Rs. 1,07,543; doubtful of recovery, Rs. 30,140; and good and in process of recovery, Rs. 1,29,290. The Collector's attention has been drawn to this matter, and he has been specially requested to see that the Manager's explanations in his quarterly returns are directed to showing what has been done by him during the period to which the return refers towards the realisation of the recoverable balances and the institution of enquiries into those which are irrecoverable with a view to their remission. The debts due to the estate at the close of the previous year were Rs. 69,686, to which Rs. 14,627 were added on account of interest and costs of suits : the amount recovered was Rs. 5,267, and that written off Rs. 1,503 : the balance was therefore Rs. 77,543, of which Rs. 10,042 only are reported to be in course of realisation, the remainder being irrecoverable or doubtful of recovery. The Collector has been asked to watch the progress which is being made by the Manager in clearing the accounts of the estate of this balance. The debts due by the estate have been reduced from Rs. 85,717 to Rs. 75,075. The unpaid balance is large, but the greater portion (Rs. 70,520) of it is stated to be disputed and will not have to be paid at all. The remainder will be paid as soon as the claimants come forward. The sum of Rs. 2,042 was spent in the repairs of the wards' family residence at Dhankoora. The management charges have slightly increased, being 17 per cent. on the current demand, against 16 per cent. in 1888-89. The year closed with an increased cash balance of Rs. 72,184.

BACKERGUNGE. 49. *Dakhin Shahbazpore.*—The professional survey of the estate was commenced during the year. The Government demand (Rs. 45,696) was satisfied, but the demand (Rs. 51,486) due to superior landlords was not fully paid. A balance of Rs. 21,952 is shewn in the accounts owing to disputes both as to the amounts which and the persons to whom they are payable. A similar explanation was given in the reports of the two previous years. The Collector has now been requested to report the steps he proposes to take for the settlement of the disputes. A sum of Rs. 2,438 was added to the rent-roll of the estate in consequence of direct collection of pasturage dues of certain churs on the expiration of the previous settlement. The year opened with an arrear rent and cess demand amounting to Rs. 3,24,609, and the current demand was Rs. 1,18,262. The collections shew a decided improvement, having exceeded the current demand by over 26 per cent. Nearly the whole of the amount (Rs. 31,508) remitted was barred by limitation during the management of the proprietors. The balance is still large, amounting to Rs. 2,61,292, of which Rs. 1,84,597 are irrecoverable or doubtful of recovery, and the remainder is good and in course of realisation. In regard to the balance the Collector has been instructed in terms of the orders issued to the Collector of Mymensingh in the case of the Dhankoora estate. The sum of Rs. 7,535 was recovered on account of costs of suits and certificate cases, and the outstanding balance of debts due to the estate at the close of the year was Rs. 8,872. The cost of management shews a slight reduction, being 15 per cent. on the current demand, against 16 per cent. in 1888-89. An attempt was made to recast the management charges, but in consequence of the survey-settlement of the estate no marked reduction has for the present been found possible. The cash balance, which was Rs. 12,025 at the beginning of the year, was increased to Rs. 44,236 at its close.

MIDNAPORE. 50. *Basudebpore.*—This estate is for the first time included in this part in consequence of the increase in its rent-roll. At the commencement of the year the rent and cess roll was Rs. 41,940, but it was increased to Rs. 1,42,000 by the acceptance of the settlement of its eight annas share in the Jellamoota property. The current demand of the year was, however, Rs. 1,16,276, as the above property was taken over in October 1889. Jellamoota had hitherto been managed direct by Government, who paid a malikana allowance of Rs. 4,961 to the proprietor of this estate, and an equal amount to the co-sharer Srimati Hari Prya Debya. The entire demand (Rs. 57,755) of revenue and cesses due to Government was satisfied. Of the demand (Rs. 25,681) of rent and cesses due to superior landlords, only Rs. 939 were not paid, as the landlord to whom the amount was due is a resident of the 24-Pergunnahs, and

had not arranged to receive payment. Out of the total demand (Rs. 1,82,923) of rent and cesses due to the estate, Rs. 1,19,574 were collected, being 2 per cent. in excess of the current demand, and Rs. 919 were remitted, leaving an outstanding balance of Rs. 62,430, of which Rs. 14,260 only are reported to be good and in course of recovery. Rupees 9,691 were recovered on account of debts due to the estate, and the balance at the close of the year was Rs. 19,311, nearly the whole of which is irrecoverable or doubtful of recovery. The debts due by the estate on the 31st March 1889 were Rs. 3,27,372, the interest which accrued during the year amounted to Rs. 15,706, and only Rs. 15,284 were paid. The closing balance was thus Rs. 3,27,794, of which Rs. 29,477 are disputed, and are the subject-matter of two appeals now pending in the High Court. A scheme for the liquidation of a part of the debts by the sale of the minor's share in the Jellamoota property was sanctioned, but it failed for want of a purchaser. It is now proposed to liquidate the debts gradually from the proceeds of the estate. In paragraph 37 of the report for 1885-86, it was stated that an appeal had been preferred to the Privy Council by Raja Upendra Narain Roy against the order of the High Court in the appeal which is valued at Rs. 1,29,000, and which was decided in favour of the estate. This appeal has not yet been decided. The year closed with a cash balance of Rs. 14,367 to the credit of the estate.

MIDNAPORE.

51. *Kanika.*—The management of the estate shows an improvement. The whole of the revenue and cesses due to Government, amounting to Rs. 27,450, was paid. The year opened with an arrear demand of rent and cesses due to the estate, amounting to Rs. 70,185, and the current demand was Rs. 1,12,833. The collections aggregated Rs. 1,38,149,* or 122 per cent. on the current demand, against 40, 88, and 82 per cent. in the three previous years. Remissions of Rs. 46,546 were granted mainly on account of loss of crops caused by the floods in 1888. The balance was thus reduced to Rs. 9,336. In addition to the regular allowances for the maintenance of the proprietor and family, Rs. 1,000 were spent for the *karnabindha* (boring the ear) ceremony of the foster daughter of the Raja, Rs. 2,000 for a visit by the Raja and his wife to the shrine at Jagganath in Poori and other holy places, and Rs. 1,800 for a barouche, a pair of horses with two sets of harness for the Raja. The repairs of buildings cost Rs. 3,083, including Rs. 2,541 for the improvement of the Raja's residence at Cuttack. Rupees 4,050 were invested in landed property. The cash balance, which was Rs. 43,390 at the beginning of the year, was increased to Rs. 82,743 at its close. In addition to this the estate possesses Government securities valued at Rs. 98,244. The arrangement referred to in paragraph 51 of the previous year's report for the management of the household affairs of the Raja by his mother is reported to have worked satisfactorily.

CUTTACK.

* Includes advance collections of Rs. 11,013.

52. *Dhalbhoom.*—The whole (Rs. 15,666) of the revenue and cesses due to Government was paid. A net increase of Rs. 3,446 to the rent-roll of the estate has been obtained mainly from the transfer of the debutter mehals from the hands of the senior widow of the late proprietor to those of the Manager. The collections have again fallen off, being Rs. 55,273, or 72 per cent. on the current demand of Rs. 75,970, against 75 per cent. in the preceding year. A large portion of the balance (Rs. 96,291) shown against pergunnah Dhalbhoom alone is disputed and irrecoverable, as the resumed ghatwali tenures are said to have been assessed by the late proprietor's amla in a most perfunctory and summary manner without the knowledge of the tenants, and without acceptance by headmen and tenure-holders. With a view to dispose of the objections raised by the tenants, the remeasurement and reassessment of 111 villages of the pergunnah have been undertaken. The work is now in progress, and when it is completed, the rent-roll will be relieved of the fictitious balances. About Rs. 47,000 due from the pergunnah are reported to be good and in course of realisation. Of this, about Rs. 12,000 are covered by certificates, but the defaulters in most of these cases are said to have no property. The only way suggested by the Deputy Commissioner for recovering the arrears is to replace the prodhans by well-to-do people on the condition of their paying up all arrears. This method has already been tried in a few cases with success. With regard to the defaulting holders of resumed ghatwali tenures, the Deputy Commissioner reports that their permanent

SINGBHOOM.

SINGHBHOOM. interest in the tenures will have to be brought to sale. The balance shown against pergunnah Ambicanagar in Bankoora, which was leased in ijara or usufructuary mortgage by the Raja of Ambicanagar to the late Raja of Dhalbhoom, is Rs. 33,573. It is attributable to the chicanery and dishonest conduct of the leading tenants, who are chiefly mokurraridars, their main object being to evade payment either by preferring false criminal charges against the tehsildars, or by forging dakhilas. Rupees 6,141 on account of debts due to the estate were recovered, including Rs. 3,375 realised from the Raja of Ambicanagar. The outstanding balance (Rs. 1,27,144) is payable by annual instalments according to the terms of the bonds under which it is due. The debts due by the estate have been reduced from Rs. 2,67,481 to Rs. 2,55,510. The year closed with a cash balance of Rs. 8,768.

CHITTAGONG. 53. *Raj Krishna Banerjee.*—The demands against the estate on account of revenue, rent and cesses were satisfied. The rent-roll was raised by Rs. 1,543, chiefly on account of the lands of chur Sarath Chandra leased at progressive rates of rent. The collections have fallen off, being 97 per cent. on the current demand of Rs. 70,888, against 102 per cent. in the year 1888-89. The greater portion of the balance of Rs. 9,282 is realisable in small sums from a large number of tenants, and will, it is expected, be soon paid by them. Rupees 1,215, representing costs of certificates and civil suits, were recovered. After meeting all charges and paying Rs. 3,500 to the proprietors, the cash balance at the close of the year was Rs. 5,230. Very little progress has been made in the settlement of the excess lands brought to light by the survey of the estate. The Manager is trying to make an amicable settlement, but if the tenants do not settle, other measures will be adopted.

NOAKHALLY. 54. *Courjon.*—The amount of revenue, rent and cesses due from the estate was Rs. 42,742. The unpaid balance amounted to Rs. 278, of which Rs. 242 are due to superior landlords, who have been asked for an abatement on account of diluvion of lands, and the remainder is due to Government for the ground-rent of the house No. 29, Theatre Road, Calcutta. A net decrease of Rs. 1,996 in the rental of the estate was effected by diluvion. The collections were satisfactory, being 106 per cent. on the current demand of Rs. 65,723. Nearly the whole of the balance (Rs. 15,331) is reported to be good and in course of realisation. Debts due to the estate, amounting to Rs. 2,469, were recovered. The debt due by the estate to Mr. Bonnaud was reduced from Rs. 21,000 to Rs. 15,000. The house in Theatre Road being in an unsafe condition, its thorough repair was completed by Messrs. Mackintosh, Burn and Company at an estimated cost of Rs. 9,466, of which Rs. 5,517 were paid. The year closed with a cash balance of Rs. 1,872.

SHAHABAD. 55. *Chandra Kumar.*—During the year the managing agency changed hands. Mr. A. Mackintosh having taken a year's leave without pay has been succeeded by Syed Imdad Imam. The demand of Government revenue and cesses, amounting to Rs. 18,081, was fully satisfied. Out of a total demand of Rs. 1,66,491 on account of rent and cesses due to the estate, Rs. 44,633 were collected, leaving a heavy outstanding balance of Rs. 1,21,858. The percentage of collections on the current demand (Rs. 59,497) has decreased from 78 in 1888-89 to 75 in the year under report. This unsatisfactory result is attributed to the unsettled condition of certain villages which are over-assessed, the villagers being burdened with debts incurred during the time of the late proprietor. Of the balance a large portion is reported to be bad and doubtful of recovery. A sum of Rs. 14,000, which was barred by limitation before the estate was taken in charge, has been appearing in the accounts year after year. This and such irrecoverable amounts will have to be written off. The total amount of debts ascertained to be due to the estate up to the 31st March last is Rs. 88,746, of which Rs. 9,125 have been recovered and Rs. 8,846 written off. The outstanding balance is therefore Rs. 70,775, of which Rs. 42,339 are good and in process of recovery. The sum of one lakh of rupees borrowed from Messrs. Mylne and Company to settle the claim of Ram Dass, a banker of Benares, as stated in paragraph 60 of the previous year's report, was returned to them, with interest amounting to Rs. 3,673 from the 28th February 1889 to the 5th August 1889. Rupees 12,968 were paid to other creditors. The balance of debts due by the estate at the close of the year was Rs. 1,37,521, of which Rs. 109 could not be paid, as the address of the creditor is not known, and the remainder is shown as the disputed claim of Ram Dass,

who has instituted a suit against the estate in the Court of the Subordinate Judge of Benares. The year closed with a cash balance of Rs. 6,944. SHAHABAD.

56. *Sunkerpore.*—The whole of the revenue, rent and cesses due from the estate, amounting to Rs. 34,122, was paid, excepting a small amount of rent due to superior landlords. An increase of Rs. 730 in the rent-roll was effected by settlements and resettlements. Excluding the nominal demand of Rs. 8,967, the current rent and cess demand due to the estate was Rs. 57,022. The percentage of collections (Rs. 55,393) on the current demand was identical with that of the previous year, viz., 97 per cent. The Manager has been directed to collect the realisable balance (Rs. 6,849) as soon as possible. Remission statements have been submitted by him for the irrecoverable balance of Rs. 10,561. Government securities for Rs. 28,000 were sold to meet the cost of the survey and settlement operations, thus reducing the value of the securities belonging to the estate to Rs. 3,491. The year closed with a cash balance of Rs. 10,589. DINAGEPORE.

57. *Dhanwar.*—The whole of the revenue, rent and cesses due from the estate was paid. The rent-roll was raised by Rs. 209, the increase being due to certain villages having been brought under direct management. The collections show a further improvement, being 100 per cent. on the current demand of Rs. 55,256, against 92 per cent. in 1888-89. More than three-fourths of the balance (Rs. 23,076) are reported to be good and in process of realisation. The balance of debts due to the estate at the close of the year was Rs. 3,896, against Rs. 2,735 at the end of 1888-89. Rupees 8,000 out of the sanctioned sum of Rs. 10,000 were paid during the year for the *rokshati* ceremony of the eldest son of the ward. The year closed with an increased cash balance of Rs. 15,072. HAZARIBAGH.

58. *Malighati.*—The demand of revenue and cesses was satisfied. Of the demand of rent and cesses due to superior landlords, Rs. 509 were left unpaid owing to a dispute among the landlords themselves with regard to their respective shares. The collections have fallen off, being 97 per cent. on the current demand of Rs. 53,326, against 95 per cent. in the preceding year. More than half of the balance (Rs. 36,101) is irrecoverable or doubtful of recovery. Rupees 59 were spent for the partition of the estate in Poori and Rs. 163 for the survey of 173 acres of land in Midnapore. A suit valued at Rs. 10,000, and instituted for the cancelment of sale of a durpatni right purchased on behalf of the estate in execution of a decree obtained by it, has been decided in favour of the estate. A sum of Rs. 1,179 was invested in landed property, and the cash balance at the close of the year was Rs. 10,557 besides Government securities to the value of Rs. 12,062. MIDNAPORE.

59. *Nyagram.*—The whole of the revenue and cesses due to Government was paid. The collections amounted to Rs. 48,807, or 93 per cent. on the current demand of Rs. 52,394, against 94 per cent. in 1888-89. The falling off is due to the fact that hearing that pergunnah Nyagram would be sold for the liquidation of debts due by the estate, the ryots latterly altogether withheld payment. The debts due to the estate were reduced from Rs. 7,117 to Rs. 6,428. The transactions connected with (1) the sale of the above pergunnah to the Nawab Bahadur of Moorshedabad for Rs. 5,00,000, and (2) the taking of a loan from him of Rs. 50,000 instead of Rs. 40,000 referred to in paragraph 58 of the previous year's report at 7 per cent. interest per annum for the purpose of paying off the debt of Rs. 5,40,000 due to the Maharaja of Vizianagram with the interest which accrued subsequent to the 31st March last, were concluded on the 7th June 1890. In consequence of the sale of the pergunnah the rent-roll has been reduced to less than Rs. 50,000. The estate will therefore in future be excluded from this part of the report.

PART III.

ESTATES TAKEN IN CHARGE OR RELEASED DURING THE YEAR.

60. During the year under review four estates were taken in charge and twelve released. Notices of all the new estates and of all the released estates are included in this report. The notices of three estates* which could not be incorporated in the previous year's report, are included in this part.

Estate.		*District.*
Muktipore	...	Rajshahye.
Talipabad	...	Dacca.
Madhupore	...	Cuttack.

PATNA.

61. *Sukraj Rai.*—On the application of the Civil Court under section 10, Act IX (B C.) of 1879, the Court of Wards on the 26th July 1889 declared Sukraj Rai, son of Lekraj Rai, to be a minor under section 6 (*b*) of the Act, and took charge of his person as well as of his property situate in five districts, and consisting of 14 estates and 20 tenures under direct management, 27 estates and 23 tenures sub-let or farmed, and 3 houses. It is reported that there are also a large number of mokurrari tenures not in direct possession, and that in regard to them enquiries are being instituted. The Commissioner and Collector of Patna were appointed to be the managing Commissioner and Collector respectively, both as regards the person and property of the ward, and Baboo Benode Behari Banerjee, General Manager of wards' estates in Patna, was placed in charge of the estate. Recently the Board, on the petitions of Ganda Bibee and Rai Dhanput Singh, mother and father-in-law, respectively, of the ward, have decided that the Collector of Bhagulpore should be the managing Collector as regards the person of the minor, and they have called for a report in regard to the transfer of the management of the property to the Collector of Bhagulpore. The current rent and cess demand of the estate, as at present ascertained, is about Rs. 64,000, while the sanctioned recurring charges are nearly Rs. 49,000. The net annual income is thus Rs. 15,000. The debts due by the estate amount to Rs. 42,209, of which Rs. 17,447 are on account of security money deposited by lessees, and will be set off towards the rent payable by them before the expiry of their leases or according to the terms of agreements. On the other hand, the arrear rent and cess demand and the debts due to the estate at the date of assumption of charge are shown at Rs. 56,722 and Rs. 42,813 respectively. The greater portion of the former sum is said to be irrecoverable or doubtful of recovery. In certain cases the ryots dispute their liability to payment at the rate entered in the jummabundi made over to the Manager, and this matter is under enquiry. The minor, who was born on the 5th October 1877, is at present under the care of his mother. Arrangements for his education will now be made by the Collector of Bhagulpore.

CUTTACK.

62. *Madhupore.*—The estate was formerly under the Court of Wards from 1848 to 1857. In March 1888 the late proprietor, Kristo Chandra Dhir, died, leaving two sons, Narayan Chandra Dhir and Baldeb Chandra Dhir, who were born on the 22nd December 1881 and 14th November 1885, respectively. On the 12th December 1888 the Court of Wards declared them to be minors under section 6 (*b*) of Act IX (B.C.) of 1879, and took charge of their persons and property. The estate, which is situated in the Jajpur subdivision, extends over an area of more than 60 square miles. It is fertile, and is watered by the Brahmini river with its two branches, the Patia and Khursua. The High Level Canal which runs through it has not only rendered irrigation easy, but has opened a good water highway for the purposes of trade. The south-western part of it is covered with jungle containing no valuable timber and with hills and rocks from which the contractors of the Public Works Department quarry stone and rubble and pay royalty to the estate. It consists of 35 revenue-paying estates (22 of which are held jointly) and a few rent-paying tenures, with a total rental of Rs. 29,706, of which Rs. 3,126 represent the rental of the debutter mehals. The late proprietor made over certain villages by deed of gift to five members of his family for their maintenance during their lifetime, in addition to an assignment of Rs. 300 to the idol Gopinath. Four of the assignees are dead, and the villages assigned to them have been resumed. The fifth assignee, Radhamoni, first wife of the late proprietor, has been allowed to retain the villages assigned to her, the rental of which is now Rs. 2,062. The interests of the minors in many of the joint properties are very insignificant, and they will be let in farm to co-sharers on certain conditions. There are 1010 acres of land held by paiks at nominal rents of about 8 annas an acre. These lands are being resumed and assessed at half rates, the resumptions being made carefully and with due regard to existing customs. There are also 413 acres of land held free of rent by outdoor servants, and, as these servants are reported to be useful, they will be allowed to retain their jagirs. A few acres of land held by two gurh naiks have been resumed and assessed at half rates. Six hundred acres of land kept by the late proprietor himself were let out by him on *bhag* or cultivated by his own servants. The rental was formerly paid in kind, but it has now been changed into money payments. The late proprietor left eight *khamars* (barns) of paddy for loans to his own

ryots. This business is reported to be advantageous to the estate and useful to the people in time of need. It will therefore be continued so long as it does not interfere with trade. The current rent and cess demand as at present ascertained is over Rs. 30,000. The recurring charges amount to more than Rs. 26,000. The surplus is therefore Rs. 4,000. To this may be added the collections from other sources, such as markets, fisheries, forests, ferries, &c., which are estimated at Rs. 4,000 annually. Baboo Gour Mohun Rai, head clerk of the Cuttack Collectorate, has been appointed the manager on a gross salary of Rs. 150 a month, security of Rs. 3,000 in Government promissory notes, and an agreement for liquidated damages for the same amount. The management charges are high, amounting to Rs. 5,392, or over 17 per cent. on the current demand. They have been sanctioned for one year only. On the expiry of this period, such reductions as may be feasible will be made. The wards are under the care of their mother. The elder ward is being taught at home by a private tutor. CUTTACK.

63. *Shahabunder.*—On the application of the Civil Court under section 10 of Act IX (B.C.) of 1879, the Court of Wards, on the 20th September 1889, declared Srechandan Brindaban Chandra Rai, son of Dwarka Nath Chandra Rai, to be a minor under section 6 (*b*) of the Act, and took possession of his person as well as of his property, consisting of 28 revenue-paying estates and a few rent-paying tenures and plots of rent-free lands in Balasore and Midnapore. There are also some lands held as jagirs by the servants of the late proprietor, a house in Calcutta and another in Burdwan. The rent and cess roll of the estate is at present estimated at over Rs. 22,000. The recurring charges are about Rs. 17,000. The surplus profits are, therefore, Rs. 5,000 per annum. Baboo Saroda Prosad Bose is the Manager on Rs. 50 a month. He has furnished security for Rs. 5,000 and an agreement for liquidated damages for the same amount. There are 18 granaries in the estate, and the value of the paddy stored in them is estimated at Rs. 15,000. The late proprietor left Rs. 10,821 in cash besides a large number of uncurrent coins valued at Rs. 3,226. The balances of rent and cesses due to the estate at the date of assumption of charge are estimated at over Rs. 56,000, a part of which is barred by limitation and will be remitted. Measures are being taken for the preparation of a rent-roll and the jumma-wasil-baki papers of the estate. There are no debts due by the estate. On the other hand, the debts due to it amount to Rs. 16,400, of which Rs. 200 only are reported to be irrecoverable. The minor, who was born on the 7th December 1873, is being educated in the Balasore Zillah School, and has a private tutor on Rs. 10 a month. His mother is his guardian. BALASORE.

64. *Talipabad.*—The property, which consists of estates Nos. 274 and 276, belongs to Khoda Newaz Chaudhuri and Raisuddin Chaudhuri. On the 2nd November 1888 the Board, concurring with the Commissioner, declined to accept charge of the property under section 95 of Act VIII of 1885, principally on the ground that Khoda Newaz Chaudhuri was deeply in debt, and that there were no funds available for the payment of a managing establishment. Khoda Newaz then applied for a reconsideration of this order. Counsel was heard, and it was represented that the debts were fully secured by mortgages upon other property, so that there was no risk of the two estates being affected by any claims of creditors, and that the applicant was ready and willing to deposit beforehand such sum as may be necessary to meet the expenses of management. Thereupon the Board agreed with the Collector that the case was precisely of the kind which the law was intended to meet, but it did not appear to them that the property could legally be placed under the Court of Wards for a fixed number of years, as under section 99 of the Act it would at any time be in the power of the District Judge to direct that the property shall be restored to the co-owners. The applicant having deposited with the Collector Rs. 1,500 for the expenses of management, the Court of Wards accepted charge on the 25th January 1889. The property is managed khas by Kasi Chandra Rai who has been appointed Manager on a salary of Rs. 65 a month, a security of Rs. 2,000 in Government promissory notes, and an agreement for liquidated damages for Rs. 3,000. Measures are being taken for preparing a correct set of jumma-wasil and jummabundi papers of the estate. The current rent and cess demand of the property is about Rs. 18,000, while DACCA.

DACCA. the recurring charges amount to Rs. 6,000. The net profits are therefore Rs. 12,000 a year, which will be divided among the co-owners under the orders of the Civil Court.

MANBHOOM. 65. *Nagore Kiari.*—Thakur Kanchan Lal Singh died, leaving two widows and a son, Lal Behari Singh, who was born on the 29th April 1884. The Court of Wards on the 16th July 1889 declared the son to be a minor under section 6 (*b*) of Act IX (B.C.) of 1879, and took charge of his person and property, which consists of pergunnah Nagore Kiari, covering an area of 47 square miles in the Gobindpore subdivision. The current rent and cess demand of the estate, which is under the charge of the sub-manager of the Wards' and Encumbered estates in the district, is estimated at over Rs. 9,000. The recurring charges amount to nearly Rs. 6,000. The annual surplus is therefore Rs. 3,000. The debts due by the estate amount to Rs. 11,155, and will, it is expected, be liquidated in five years. The debts due to the estate amount to about Rs. 11,000, nearly the whole of which is reported to be irrecoverable. The minor is under the care of his mother, Jamona Kumari, and is too young yet to be sent to school.

66. *Rahamutpore.*—The estate belongs to Nripendra Narain Rudra, who was adopted by the late Durga Moyi Dassee, widow of Joy Jaganath Rudra. He was born on the 26th June 1880. On the 27th December 1889 the Court of Wards, on the recommendation of the local officers, declared the adopted son to be a minor under section 6 (*b*) of Act IX (B.C.) of 1879, and took charge of his person and property. The landed property is small, consisting of two revenue-paying estates (one entire and the other joint), one revenue-free estate, ten rent-paying tenures, and thirteen rent-free tenures. It is held khas, and its rent and cess-roll is about Rs. 6,000, nearly the whole of which will be disbursed in the payment of the recurring charges. Moulvie Buzl-ul Huq, Manager of the Burdhankotee estate, has been placed in charge of this estate on a remuneration of Rs. 40 a month, a security of Rs. 500 in cash or Government paper, and an agreement for liquidated damages for the same amount. The late proprietor carried on a money-lending business, and the amount of debts due to the estate is nearly Rs. 54,000, most of which is secured by bonds. The annual interest receivable by the estate is reported to be over Rs. 7,000. Steps will be taken to close the money-lending business as soon as practicable, and to invest in Government securities the amount recovered and the sale-proceeds of certain movable property and live-stock which are useless. The debts due by the estate amount to Rs. 1,930 only. The minor will prosecute his studies in the Rungpore Zillah School, and will for the present be looked after by the guardian of the Burdhankotee minor.

PURNEAH. 67. *Badour.*—This estate, with an annual rent and cess demand of nearly Rs. 1,90,000, was taken in charge on the 16th March 1888 by the Court of Wards under Act IX (B.C.) of 1879 and released from the 1st August 1889, the management of the Court thus extending over a period of 16 months only. An account of it is given in paragraphs 70 and 40 of the reports for 1887-88 and 1888-89 respectively, and need not be repeated in this report.

MALDA. 68. *Chanchal.*—In October 1870 the late proprietor, Iswar Chandra Rai Chaudhuri, died, leaving two widows—Sidheswari Chaudhurani, senior, and Bhuteswari Chaudhurani, junior, and an infant daughter by the latter. On the 6th June 1871, the Court of Wards under Act IV (B.C.) of 1870 declared the two ladies to be disqualified proprietors, and took charge of the estate on their behalf jointly. Subsequently the senior widow adopted a son by virtue of an *anumati pattra*, or deed of permission. The validity of this deed was impugned by the younger widow, who claimed the estate on behalf of her daughter. Litigation then ensued, the two ladies being supplied with funds by the Court of Wards for the costs of the suit. Both the Bhagulpore Court and the High Court upheld the adoption. Thereupon the Court of Wards declared the adopted son, Sarat Chandra Rai Chaudhuri, to be the sole proprietor of the estate, and retained charge of the estate on his behalf during his minority. From 1882-83 the senior widow made over her *stridhan* property, consisting of pergunnah Rokunpore, to the minor, on certain conditions, by a deed of compromise. The

Court of Wards thereupon gave notice to her that she was no longer under the protection of the Court. The junior widow being proprietress of three small revenue-paying estates and of the Monihari indigo factory, the Court of Wards also gave notice to her that she was no longer under the charge of the Court, and released her property from the 1st April 1883. The ward attained his majority on the 12th February 1890. The Government management thus extended over a period of nearly 19 years.

The estate consists of three pergunnahs in the district of Malda, as shown in the following statement :—

Name of Pergunnah.	Area in bighas.	Cultivated area.				Area of waste land.			Number of cultivating ryots.
		Rent-paying	Rent-free.	Service lands.	Total.	Fit for cultivation.	Unfit for cultivation.	Total.	
1	2	3	4	5	6	7	8	9	10
Hatthendah	188,009	Bgs. 129,129	Bgs. 10,117	Bgs. 8,188	Bgs. 147,434	Bgs. 15,471	Bgs. 25,104	Bgs. 40,575	14,620
Gourhand	72,403	32,904	3,505	1,540	37,955	22,493	11,953	34,446	3,922
Rokunpore	159,471	93,847	4,012	219	98,078	16,435	44,958	61,393	14,115
Total ...	419,881	255,889	17,634	9,953	283,467	54,399	82,015	136,414	32,657

The main portion of it is held direct from Government. Most of the tenures are ryoti jotes, either with or without a right of occupancy. The rights, with certain exceptions, are mostly of a transferable character. The *hal-hasila* tenure is common, and under it the cultivator pays rent for only such lands as he may have cultivated during the year. Mr. H. R. Reily was appointed Manager of the estate when it was taken in charge. He was succeeded on the 30th September 1886 by Sub-Deputy Collector Baboo Kali Narain Roy, who continued in office up to the date of release of the estate. The estate was under direct management, and for the collection of rents it was divided into 12 circles, each circle consisting of groups of four to six villages and being in charge of a naib or tehsildar. The demand of rent (Rs. 1,84,758) and cesses (Rs. 5,496) due to the estate at the date of release was Rs. 1,90,254; while the demands payable by it on account of revenue (Rs. 68,444), rent to superior landlords (Rs. 656), and cesses (Rs. 9,009) aggregated Rs. 78,109. The net annual assets were, therefore, Rs. 1,12,145.

The following statement exhibits the receipts and expenditure under each head of account:—

Receipts.

	Rs.
(1) Cash received at the commencement of the management	1,78,278
(2) Rent	31,07,341
(3) Cesses	70,345
(4) Interest on Government securities	1,59,764
(5) Debts recovered	62,982
(6) Lands sold	1,303
(7) Securities sold	1,81,040
(8) Sale-proceeds of indigo, &c.	2,56,239
(9) Miscellaneous	46,577
(10) Suspense account	14,973
Total ...	40,78,848

Disbursements.

	Rs.
(1) Government revenue	12,76,291
(2) Rent to superior landlords	36,954
(3) Cesses	1,11,026
(4) Management of property	4,96,035
(5) Survey and settlement	47,043
(6) Construction and repairs of cutcherry buildings	9,073
(7) Law	2,61,695
(8) Maintenance of proprietor and family, including social and religious ceremonies	4,38,354
(9) Education of the ward	47,311
(10) Contribution to schools	18,470
(11) Ditto to dispensaries	17,708
(12) Maintenance of estates' buildings	1,07,116
(13) Works of improvement	78,027
(14) Proceeds of pergunnah Rokunpore and interest on Government promissory notes paid to senior widow	1,58,600
(15) Famine relief	22,000
(16) Indigo factory	1,71,721
(17) Miscellaneous	1,42,290
(18) Rates	30,683
(19) Debts paid	61,330
(20) Investments in land	9,242
(21) Ditto in Government securities	4,45,302
(22) Suspense account	9,398
(23) Cash balance at the close of the management	88,215
Total ...	40,78,848

The demands against the estate on account of revenue, rent and cesses were fully satisfied. The arrear demand of rent and cesses due to the estate when taken in charge was Rs. 86,798, and the current demand aggregated Rs. 31,74,042. The collections, including Rs. 33,627 willingly paid by ryots in advance before the release of the estate, amounted to Rs. 31,77,686. After deducting remissions of Rs. 1,06,273 on account of the death, desertion and poverty of ryots, the balance on the date of release was Rs. 10,508 only. The

MALDA.

management charges were somewhat high, being over 15 per cent. on the current demand. The law expenses include the cost (Rs. 1,63,319) of the adoption suit, which was met from the sale-proceeds of Government securities. The estate supported three middle class vernacular schools, eight upper primary schools, and one girls' school. A higher class English school, which was opened at the request of the ward, has now been established on a firm footing, and called after his adoptive mother "The Sidheswari Institute." The estate contributes to the English Bazar dispensary, and entirely maintains a charitable dispensary at Chanchal, which is in charge of an Assistant Surgeon on Rs. 150 a month. The most important work of improvement was the survey and settlement operations, which extended over several years and cost nearly half a lakh of rupees. An uniform rate of rent has been fixed for each of the main classes of land into which the estate is divided. The rent of each individual tenant has been equalised: where excessive it has been reduced, and where clearly inadequate it has been raised. The average rate after settlement is 10 annas per bigha. The tenantry have acquiesced in the new assessment, and not only have new tenants been attached to the estate under the new settlement, but the present tenants have availed themselves of the new rates to enlarge the area of their holdings, and it is to this cause that an increase in the rent-roll is effected every year. Among other works of improvement the following may be mentioned:—Construction of village roads, Rs. 22,245; cuttings and sluices, Rs. 25,942, including the cost (1) of the sluice gate at Huzartakea, which has saved the crops of over 4,000 bighas of land from destruction, and (2) of the Gourhand canal, by means of which a vast tract of uncultivable land has been brought under the plough; excavation of tanks and wells, Rs. 15,321; construction of market sheds, Rs. 7,981. The experimental cultivation of sugarcane, potato, and Buxar wheat was tried with little success, and Rs. 100 were contributed by the estate in aid of the project for bringing out a silk expert. The debts due to the estate amounted to Rs. 1,35,613, of which Rs. 72,632 were written off and the remainder was recovered. The whole of the debts due by the estate were liquidated. The tenantry are all agriculturists, and may be classified as follows—(*a*) ryots who are able to pay their rents without resorting to money-lenders, and who themselves are able to lend money, (*b*) middle class ryots who earn enough for their maintenance and for the payment of their rent, but have no capital of their own, and (*c*) ryots who are extremely poor and depend entirely on their mahajans for the payment of their rents. The greater portion of them belong to the second class. The relations between the landlord and tenants were satisfactory. The ward made fair progress in his studies under the private tuition and care of Baboo Tripura Charan Banerjee. He read up to the third class of the Hindu School, Calcutta, and visited Simla, Darjeeling, Poori and other places. In 1887 he was removed to Chanchal, and is said to have displayed great interest in learning the Court of Wards' system of management and to be desirous of working on the lines laid down by it.

The Manager concludes his report with the following remarks which are worth reproducing in *extenso*:—

"When the Court of Wards took charge in 1871, all the villages of the estate were leased to farmers, most of them relatives either of the proprietor or of his servants, who had got their leases on favourable terms. Others were outsiders, men of no substance, who had nominally undertaken to pay rent far above the capability of the soil, and whose sole attempt was to make what they could by rackrenting the ryots and levying illegal cesses. There were no documents in the shape of pottahs or kabuliats or otherwise showing the extent of land or the amount of rent for any tenant. The correct rentals of the villages were nowhere recorded. The sanitation of the family residence was neglected. Its courtyard and its environs were full of jungle, pools and filth. There was no school or post-office or dispensary in the whole estate. No reproductive work of any kind had been attempted. The estate was destitute of roads and bridges. It was to be explained by the fact that the late proprietor made it a point not to encourage education or intercommunication in the estate, for he feared that the effect of his so doing would enable his tenantry to combine, and so would prove a power against him. On the surrender of the estate to the present proprietor, all this has been changed. In lieu of the ruinous system of farming leases, the whole estate had been brought under direct management and the rent-roll re-adjusted. All the legitimate resources of the estate have been established on a firm footing, while the illegitimate or doubtful ones have been abandoned for good. The gross rental, besides illegal cesses at the date of the assumption of charge, was Rs. 1,44,691, and it has since been raised to Rs. 1,84,758 at the date of release.

Complete survey has been made of by far the greater portion of the property, and nearly the entire estate has been resettled to the advantage both of the landlord and the tenantry. Over 16 miles of roads have been constructed and bridged, and trees have been planted along their sides. Feeder and village roads have been made and improved. Numerous small embankments, water channels, tanks and wells have been constructed from funds supplied by the estate. Artificial waterways have been opened in several places, and notably in two places, bringing into cultivation vast quantity of waste lands and securing a portion of the property against both inundation and scarcity of water. The old buildings of the Chanchal residence have been improved, and in its contiguity there is a garden of flowers and useful plants that stand in bold relief. Several primary and middle vernacular schools and an Entrance school have been maintained from the funds of the estate. One dispensary under the superintendence of an able Assistant Surgeon is entirely supported by the estate besides the contribution to the district hospital. Government securities to the amount of Rs. 2,65,700 and Rs. 53,000 in hard cash have been made over to the proprietor after the release of the estate. The last, but by no means the least, there has been a feeling of confidence created by our administration in the minds of the tenantry which has accelerated and helped the growth of prosperity all around the estate. In brief, from any point of view the management of the Court of Wards has been eminently successful, and recommends itself to the attention of those who concern themselves in the matter of the utility of this institution, viz., the Court of Wards." MALDA

The Board agree in these remarks, and consider that the management, which has proved equally beneficial to the proprietor and the tenantry, reflects great credit on Mr. H. R. Reily and Baboo Kali Narain Roy.

69. *Nuddea.*—The Nuddea Raj belongs to a very ancient family. Its founder was Bhattanarain, who migrated to Bengal in the year 1077 during the reign of Adisur. In 1870 Maharaja Satish Chandra Rai, who had succeeded to the estate, died. His widow, Maharani Bhubaneswari Debi, being incompetent to manage the estate, the Court of Wards took charge of it on the 5th January 1871 under Act IV (B.C.) of 1870. In November following she adopted the present Maharaja, Khetish Chandra Rai, and as he was a minor the Court took charge of his person and retained charge of the estate on his behalf. On the 11th May 1889 the Maharaja attained his majority, and his estate was released. The management of the Court thus extended over a period of 18 years. Baboo Kartick Chandra Rai was the Manager from 1871 up to 1885, when he died, and was succeeded by his son, Baboo Gnanendra Lall Rai. NUDDEA

The estate, which was in Maharaja Krishna Chandra Rai's time an immense province, consisting of 84 pergunnahs, has now dwindled down to 479,161 acres scattered over six districts, the greatest portion being in Nuddea. It is chiefly let in patni, and consists of 94 estates paying revenue and cesses to Government amounting to Rs. 85,320, and 14 tenures paying Rs. 2,535 as rent and cesses to superior landlords; besides, there are a few petty rent-free mehals. Its rental at the date of assumption of charge was Rs. 1,47,057, while at the date of release it stood at Rs. 1,51,685, thus showing an increase of Rs. 4,628. The total demand of rent and cesses due to the estate, including the arrears, amounting to about Rs. 82,000 at the date of assumption of charge, was Rs. 30,23,620, of which Rs. 28,91,219, or over 95 per cent., were collected. Remissions amounting to Rs. 58,341 were granted chiefly on account of the death, desertion and poverty of ryots. The outstanding balance (Rs. 74,060) was in process of recovery under the summary procedure laid down in Regulation VIII of 1819. Of the debts (Rs. 25,854) due to the estate, including costs decreed in suits, Rs. 19,864 were recovered, and after granting some remissions, the unpaid balance was Rs. 3,794. The debts (Rs. 76,847) due by the estate when taken in charge, and those (Rs. 13,360) which accrued during Government management, were liquidated. The receipts from all sources aggregated Rs. 32,40,057. The principal items of expenditure were as follow:—The demands against the estate on account of revenue, rent and cesses, amounting to Rs. 15,58,341, were satisfied. The management was economically conducted, the charges being Rs. 1,74,620, or over 5 per cent. on the rent and cess demand. A chain and compass survey of the khas mehals of the estate was made in 1874-75 at a cost of Rs. 23,972. The law expenses amounted to Rs. 72,708. The allowances for the maintenance of the ward and his family and for social and religious ceremonies were Rs. 5,87,872. The grants-in-aid of schools and dispensaries amounted to Rs. 17,489 and Rs. 2,280 respectively. Rupees 78,076 were laid out on works of improvement, chiefly in the construction of embankments, the excavation of tanks and a moat, opening and closing

NUDDEA. up khals, and the construction and repairs of roads. Rupees 62,232 were spent on buildings. The Manager writes:—

"One who never saw the Rajbari before the estate came under the management of the Court can hardly appreciate the vast improvements effected. In 1871 the extensive compound of the Rajbari was full of holes and hollows covered with rank vegetation. It has now been turned into a beautiful lawn at a cost of Rs. 1,125 only. The moat which bounded the Rajbari on three sides, and which was an ugly ditch full of jungle and used as a sort of latrine by many, has now been made perfectly clean, having nice regular slopes at a cost of Rs. 16,035. The old cutcherry was a rickety house. It has been replaced by a substantial and commodious building at a cost of Rs. 9,558. The Nahabutkhana was an ancient gateway of crumbling ruins. It is now a picturesque edifice which can accommodate an entire family; erected at a cost of Rs. 12,897. The chowk, a quadrangle of four gates, which at one time opposed its massive strength against the Mahratta depredations, but was at the time when the estate was taken in charge only scattered ruins of architectural interest, has been reconstructed at a cost of Rs. 24,654 on a slightly altered plan, so as to suit the needs of the present peaceful time. The Maharaj Kumar has utilized it by locating in it a boarding Sanscrit College which he has established. The only hall that the Rajbari could boast of had an unsafe roof. This roof has now entirely been renewed at a cost of Rs. 4,778. The servants of the Raj cooked their meals in old cells which have now disappeared, and a row of comfortable rooms has been erected instead at a cost of Rs. 1,422. The large tank of the Rajbari had only a single ghât, hardly visible. It has now five tidy ghâts and a chandni built at a cost of Rs. 5,145."

The ward's education cost Rs. 62,654. The Maharaja was under the tuition of Baboo Sita Nath Mookerjee, B.L., till 1882, when Mr. G. D. Oswell was appointed his tutor. He was removed to Berhampore, whence he returned to Krishnagur in April 1886, and made good progress in his studies till he attained his majority. In 1887 he married the daughter of Baboo Sham Lal Motilal, the expenses of the ceremony amounting to Rs. 22,211. He promises to be a man of culture and character. The surplus profits of the estate were invested in Government securities, and the total amount of stock and the cash balance at the close of the Government management amounted to Rs. 2,10,000 and Rs. 25,500 respectively. The tenantry were on the whole contented and prosperous, and appeared to appreciate the benefits conferred on them by the management of the Court of Wards.

DINAGEPORE. 70. *Chooramon.*—On the death of Narain Chandra Rai Chaudhari, the Court of Wards took charge, under Act IV(B.C.) of 1870, of his estate on the 25th April 1877 on behalf of his minor son Krishna Chandra Rai Chaudhari, and released it on the 14th June 1889, when the ward attained his majority. The property which was chiefly held khas is situate in three districts, the principal portion being in Dinagepore. It consists of (*a*) 32 revenue-paying mehals (17 entire and 15 joint) subject to the payment of Rs. 62,046 to Government on account of revenue and cesses, (*b*) 16 rent-paying tenures, on account of which Rs. 2,467, including cesses, are payable to superior landlords, (*c*) a few rent-free tenures, and (*d*) an indigo factory at Norothonpore in Malda, which was closed, as it proved unprofitable. Mr. H. G. French was the Manager from the date of assumption of charge up to April 1889, when he died and was succeeded by the settlement officer Baboo Jogendra Kumar Bose. The rent-roll of the estate at the time of its release was Rs. 1,15,845, against Rs. 1,07,411 at the time of assumption of charge, thus showing an increase of Rs. 8,434, which was due to settlements and resettlements. The total demand of rent and cesses due to the estate during the entire period of Government management was Rs. 14,70,075, of which Rs. 13,44,854, or over 91 per cent., were collected. The remissions amounted to Rs. 83,467, which were mostly due from deceased, absconded, and poor ryots, lands diluviated, and holdings relinquished. The outstanding balance was Rs. 41,754, much of which is said to be due to bad seasons during the last two years. The total receipts from all sources (including Rs. 16,968, the cash balance at the date of assumption of charge, and Rs. 15,719 on account of debts recovered) were Rs. 15,19,045, the whole of which was disbursed except Rs. 3,342, which was the cash balance at the date of release of the estate. The principal items of expenditure were as follows:—Rs. 7,95,296 were paid on account of revenue, rent and cesses. The cost of management proper was Rs. 1,88,742, or over 12 per cent. on the demand. The law charges aggregated Rs. 40,270. The allowances to the proprietor and family, including Rs. 12,245 as the guardian's salary, Rs. 39,979 ofr social and religious ceremonies, and Rs. 10,000

for the ward's marriage, amounted to Rs. 1,23,089. The education of the ward cost Rs. 37,892. The grants-in-aid of schools amounted to Rs. 5,698. The sum expended on dispensaries was Rs. 8,076. Two charitable dispensaries were opened—one at Chooramon and the other at Patiraj. The latter one was, however, abolished owing to the apathy of the people. The dispensary at Chooramon is said to be gradually improving. The construction and repairs of buildings cost Rs. 48,759. The sum of Rs. 14,815 was laid out in the construction of roads, bridges and embankments. The debts due by the estate at the date of assumption amounted to Rs. 29,321, and Rs. 28,236 accrued during Government management. The payments amounted to Rs. 42,960, and Rs. 3,097 were reduced by compromise. The balance, Rs. 11,500, was borrowed from the mother of the ward for the survey-settlement expenses. A non-professional survey of the estate by chain and compass was commenced in Novem-ber 1884. An area of 113,099 acres is understood to have been surveyed in this manner up to the close of the survey season in June 1887, when it was determined to undertake by the same agency a survey and record of rights under Chapter X of the Tenancy Act of the remaining portion of the estate held by the ward in coparcenary with other proprietors. It was decided that, in the portion of the estate which was being settled under the provisions of the Tenancy Act, existing rents should be recorded, unless the Manager saw reasons to apply for a fair rent in special cases. The same principle was to be followed in all other portions of the estate in consequence of the delay which occurred in carrying out the arrangements made in 1885 under which the settlement of rents was to be made *pari passu* with the survey. The total cost of the operations has been nearly a lakh of rupees, which was advanced by the estate, but a portion of which is recoverable from the co-sharers as well as from the tenants. In consequence of this heavy expenditure, the financial condition of the estate was not, at the date of its release, as satisfactory as could be desired. The tenantry are said to have been satisfied with the Court's management. In 1878-79 the minor was sent to the Benares institution for his education. After his marriage he was removed to the Patna Collegiate School, and placed under the tuition of Baboo Basanta Kumar Guha, one of the masters of the Dacca Collegiate School. In December 1888 he returned home to learn zemindari work. He is said to have acquired a tolerable knowledge of English. DINAGEPORE.

71. *Muktipore.*—This estate, with an annual rent and cess demand of over Rs. 30,000, was attached on the 1st August 1888 by the Collector on account of disputed possession under section 56, Act VII (B.C.) of 1876. Baboo Bani Madhub Roy, serishtadar of the Rungpore Collectorate, was appointed receiver to the estate on a salary of Rs. 200 per mensem. On the 27th September 1889, *i.e.*, the day before the receiver died, the estate was, by the order of the District Judge, released, and the papers connected therewith were made over to the proprietor. Under the circumstances the Board have dispensed with the submission by the Collector of the completion report and return and of the return for the portion of the year 1889-90 during which the estate was under the management of the revenue authorities. RUNGPORE.

72. *Debi Prasad Singh.*—The estate was taken in charge on the 22nd September 1875 by the order of the Civil Court under section 9, Act XXXV of 1858, on behalf of the lunatic Debi Prasad Singh. His eldest son, Lala Prasad, having attained his majority, the Court of Wards withdrew from the management, and made over the estate to him on the 21st June 1889 under the orders of the District Judge. In 1875 the estate consisted of 40 mehals in three districts with a rental of Rs. 18,370. During 1876-77 and 1877-78, 18 mehals were sold for liquidation of debts. In 1880-81 one mehal was removed from the rent roll, as it was found to belong to another person, and another mehal, on the expiry of the farming lease, was taken possession of by the proprietor. Subsequently 10 mehals came into the possession of the lunatic on the death of his aunt Phool Kumari, under the terms of a deed of compromise of the suit instituted by him before the estate was taken in charge by the Court of Wards for the declaration of his right, title and interest in the property left by his grandfather. Thus at the date of release there were 30 mehals with a rental of Rs. 17,350. The total demand of rent and cesses due to the estate during the PATNA.

PATNA. entire period of Government management was Rs. 2,48,207, including Rs. 9,395, the arrears due when the estate was taken in charge. The collections aggregated Rs. 2,37,145, or over 95 per cent. on the demand. After deduction of remissions the outstanding balance was Rs. 9,879, the whole of which was good and in course of realisation. The debts due to the estate at the date of assumption were Rs. 16,652, and Rs. 11,491 accrued during Government management; Rs 12,328 were recovered and Rs. 13,516 written off: the balance, Rs. 2,299, represents payments made from the funds of the estate on account of revenue and cesses on behalf of co-sharers and ijardars. The debts due by the estate aggregated Rs. 1,01,881, of which Rs. 63,785 were paid and Rs. 10,714 reduced by compromise. Of the balance, Rs. 27,186 represent the zuripeshgi debt due to the ijardars of Kapsewawan and Poona, and its payment was held in abeyance till the next heir succeeded to the property, and Rs. 196 represent the amount of zuripeshgi on a mehal to be set off hereafter. The total receipts from all sources were Rs. 3,05,394. After paying, among other items, Rs. 98,447 for revenue, rent and cesses, Rs. 26,068, or 10 per cent. on the demand, for cost of management, Rs 1,110 for survey and settlement, Rs. 11,004 for law charges, Rs. 54,309 for the maintenance of the proprietor and family, including social and religious ceremonies, Rs. 5,358 for the education of the two sons of the ward at the Patna Collegiate School, Rs. 4,285 for the construction and repairs of buildings, Rs. 8,832 for the construction and repairs of embankments, wells and culverts and clearance of water-courses, Rs. 5,450 were invested in landed property and Rs. 4,893 in Government securities, which were made over with the cash balance of Rs. 3,878 to the ward's eldest son.

24 PERGUNNAHS. 73. *Bhowanipore.*—The estate was taken in charge on the 4th April 1877 by the order of the Civil Court under Act XL of 1858 on behalf of Roma Prasad Rai Chaudhuri, only son of the late Shama Prasad Rai Chaudhuri, and it was released on the 2nd July 1889, when the ward attained his majority. The property, which consists of fractional shares in certain revenue-paying estates and rent-paying and rent-free tenures in the 24-Pergunnahs, Khulna, and Midnapore, was chiefly held under direct management. The rental, which was Rs. 16,273 at the date of assumption of charge, was reduced to Rs. 14,816 at the date of release. The collections of rent and cesses during Government management amounted to Rs. 1,23,583, or nearly 77 per cent. on the demand of Rs. 1,60,714. After writing off Rs. 15,333, which were irrecoverable, the balance was Rs. 21,798, nearly the whole of which was good and in process of recovery. The total receipts from all sources amounted to Rs. 1,79,002, all of which were disbursed, except Rs. 3,025, which was the cash balance when the ward took charge of his property. The management was from the outset attended with considerable difficulties, mainly arising from want of funds to liquidate the debt under a decree of the Privy Council obtained by Horo Prasad Rai Chaudhuri against the ward and his co-sharer, Hari Prasad Rai Chaudhuri, amounting to Rs. 1,02,000. Various proposals were made for the liquidation of the ward's share of the debt, but to no effect. Eventually Horo Prasad died and his estate was taken in charge by the Court of Wards in the beginning of 1887 on behalf of his minor son, Baroda Prosad Rai Chaudhuri. The Court of Wards was thereby enabled to make a satisfactory arrangement for the liquidation of the debt due by the estate of Roma Prasad to that of Baroda Prasad, and this was effected by a deed providing for the liquidation of the debt in 13 years by an annual payment of Rs. 5,000. The balance of debt due by the estate at the close of the Government management was Rs. 28,136. The ward, who is naturally intelligent, prosecuted his studies up to the 2nd class of the South Suburban School, and acquired some knowledge of zemindari matters within the last two years of his minority.

MANBHOOM. 74. *Naro.*—This tenure, which pays Rs. 813 annually to the zemindar of Patkum, was taken in charge on the 20th November 1878 under Act VI of 1876. Its rental, which then was Rs. 3,799, rose to Rs. 4,018 when it was restored to its owner on the 15th March 1890. The rent and cess collections (Rs. 42,086) were 90 per cent. on the total demand of Rs 46,275. After granting some remissions, the balance was Rs. 2,544. The debts as claimed by the creditors amounted to Rs. 20,410, but they were after enquiry reduced to Rs. 13,421, which was paid with the interest which accrued thereon. In 1887-88 the zemindar instituted a suit to resume the entire tenure, but it was

dismissed by the Sub-Judge, whose decision was confirmed on appeal to the High Court. The cash balance on the date of release was Rs. 659. MANBHOOM.

75. *Jamirapal.*—The estate was taken in charge on the 24th March 1875 on behalf of Bhooya Dwarka Nath Singha under the order of the Civil Court under section 12, Act XL of 1858. It was released on the 1st March 1890 before the ward attained his majority on the ground that it was a petty estate and freed from all encumbrances, and that the mother of the minor was willing to take charge of it. The property consists of only one shikmi or subordinate taluk held under direct management. Its annual rental at the date of assumption of charge was Rs. 1,683; and an increase of Rs. 967 was obtained from gradual reclamation of waste lands made by the ryots without any cost to the estate. With the arrear balance of Rs. 379 due for the time anterior to the Court's assumption of charge, the total demand of rent and cesses due to the estate during Government management was Rs. 26,857; the collections amounted to Rs. 26,247, or nearly 98 per cent. on the demand. It is a remarkable fact in the administration of this estate that this result was attained without having recourse, with only one exception, to any rent suit or certificate case. There was no debt due to the estate when it came under the Court's management, but Rs. 1,294 which became due to it during Government management were realised. The debts due by the estate at the date of assumption of charge were Rs. 12,384, and they were increased during Government management to Rs. 22,842 on account of interest, decretal costs, and a loan of Rs. 3,500 contracted to meet the urgent call of a creditor. The payments amounted to Rs. 13,787, and a reduction of Rs. 9,055 was effected by compromise. The management charges were Rs. 1,657, or 6 per cent. on the demand. The maintenance allowance of the proprietor and his family amounted to Rs. 5,248, and a sum of Rs. 1,029 was spent on the education of the minor. A part (Rs. 2,100) of the surplus profits of the estate was paid to the mother of the minor during the last year of the Court's management, and on the date of release there was a cash balance of Rs. 84 and Government securities for Rs. 2,500, which will also be made over to her, as she has obtained a letter of administration from the Judge of Midnapore. MIDNAPORE.

76. *Khaira Chuttra.*—The estate was brought under the operation of Act VI of 1876 on the 20th November 1878, and restored to its proprietor on the 12th July 1889 free from all encumbrances and with a cash balance of Rs. 843. The rental at the date of assumption of charge was Rs. 1,798, and it rose to Rs. 2,033 when the property was released. The rent and cess collections during Government management amounted to Rs. 20,908, or over 96 per cent. on the total demand of Rs. 21,667. The claims against the estate amounted to Rs. 18,827, of which Rs. 7,349 only were admitted and paid with interest. HAZARIBAGH.

77. *Mahta.*—This temporarily-settled estate was taken in charge under Act VI of 1876 on the 20th November 1878. It was resettled for 15 years in 1880-81, the rental having been raised from Rs. 1,149 to Rs. 1,576, and the demand of Government revenue from Rs. 135 to Rs. 647. The rent and cess collections during Government management aggregated Rs. 15,300, or over 84 per cent. on the total demand of Rs. 18,073. The balance after deduction of remissions was Rs. 655 only. The claims preferred by the creditors of the estate amounted to Rs. 8,517, of which Rs. 5,289 were admitted and paid by the 10th November 1889, when the estate was restored to its proprietor with a cash balance of Rs. 647. MANBHOOM.

78. *Sahadra Kunwar.*—On the 16th February 1872 the estate was made over by the High Court to the Court of Wards. On the 27th April 1884 the minor, Mussamut Sahadra Kunwar, died, and as there was a dispute regarding the succession to the property, the Court of Wards retained charge under section 13, Act IX (B.C.) of 1879. Several claimants applied to the District Judge of Patna for certificates under Act XXVII of 1860, but their applications were rejected. Two of them, Mussamut Jugdama Kunwar, aunt, and Gobind Prasad, husband, of the deceased minor, appealed to the High Court against this order, but their appeal was dismissed. Thereupon Jugdama Kunwar instituted a regular suit in *forma pauperis* against Government to establish her right to, and obtain possession of, the property of the deceased ward, but it was dismissed by the court of first instance, and the right of PATNA.

PATNA. Government to take by escheat the property of the deceased was established. Jugdama Kunwar again appealed to the High Court, which held that the property escheated to the Crown, and accordingly the Court of Wards on the 1st February 1890 made over charge of the estate to the Collector of Patna. The property consists of five revenue-paying estates and a house in Patna. Its rental when taken in charge was Rs. 1,079, and during the Court's management it rose to Rs. 1,290; the increase being obtained from the leased mehals being brought under direct management. The collections of rent and cesses during the administration of the Court were Rs. 21,395 out of a total demand of Rs. 21,520. The total receipts from all sources amounted to Rs. 29,352, and after meeting all charges, Rs. 3,554 in cash and Rs. 11,500 in Goverment securities were made over to the Crown.

I have the honour to be,

SIR,

Your most obedient servant,

C. E. BUCKLAND,

Secretary.

APPENDIX.

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of Estate — W. for Ward's estate. A. for Attached estate. E. for Encumbered estate. T. for Trust estate.	Year of assumption of charge.	Revenue and cesses due from the estate to Government.				
								Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan.	Burdwan.	Burdwan Raj	Maharajadhiraj Bejoy Chand Mahtab, Bahadur.	8	Act IX (B.C.) of 1879	W.	1835	34,53,084	36,70,061	37,32,565	...	8,482
	Bankoora.	Supur	Hiteswar Dhabal	45	Act XXXV of 1858 ...	W.	1872	1,471	1,471	1,471	...	...
	Midnapore.	Beluria	Durga Das Rakshit	19	Act IV (B.C.) of 1870	W.	1874	1,147	1,951	2,039	...	...
		Jamirapal*	Bhooya Dwarka Nath Singha	16	Act XL of 1858 ...	W.	1875	...	...	...	...	...
		Turkee	Radha Gobind Pal	14	Act IV (B.C.) of 1870	W.	1876	17,875	17,966	17,966	...	...
		Khetrohat	Fakir Chandra Rai	19	Act IX (B.C.) of 1879	W.	1880	4,635	9,237	7,634	...	1,603
		Braberia	Srikant Masanta	16	Ditto ...	W.	1881	1,644	4,029	3,244	...	785
		Maligharl	Isur Chandra Chaudhuri ...	9	Ditto ...	W.	1881	19,720	19,720	19,715	...	...
		Belki	Haripada Masanta ...	13	Ditto ...	W.	1882	1,042	2,993	2,711	...	282
		Pathra	Raj Rajeswar Mozumdar ...	17	Ditto ...	W.	1883	7.8	909	909	...	...
		Barutter Hingly	Hera Lall Misser ...	10	Ditto ...	W.	1883	1,999	3,045	3,045	...	...
		Nyabasan	Ram Chandra Bhya Deo ...	18	Ditto ...	W.	1883	5,569	5,569	5,569	...	...
		Basudebpore	Bhupendro Narain Rai ...	13	Ditto ...	W.	1883	57,323	57,755	57,755	...	...
		Nyagram	Kunr Moni Singha Mandhata	35	Ditto ...	W.	1886	3,846	3,846	3,846	...	...
			Golok Moni Singha Mandhata	29								
		Mohesbpore	Narendra Nath Pahari ...	2	Ditto ...	W.	1887	11,427	15,573	15,722	...	...
			Total ...	...	.....	...	...	1,26,852	1,42,593	1,40,153	...	2,670
			Divisional Total ...	...	.....	...	...	35,81,407	38,21,025	38,74,191	...	11,152
Presidency.	24-Pergunnahs.	Jainagore	Chandra Narain Pal	63	Act XXXV of 1858 ...	W.	1863	...	...	...	...	...
		Baranagore	Heralall Banerjee	17	Act XL of 1858 ...	W.	1876	434	434	434	...	...
			Motilall Banerjee	15								
		Bhowanipore*	Ditto ...	21	Ditto ...	W.	1877	330	330	330	...	...
		Ditto	Baroda Prasad Rai Chaudhuri.	12	Act IX (B.C.) of 1879	W.	1887	48,729	68,825	65,179	...	3,646
			Total ...	...	.....	...	...	49,493	69,589	65,943	...	3,646
	Nud. Dist.	Nuddea*	Kumar Khetish Chandra Rai	21	Act IV (B.C.) of 1870	W.	1871	...	...	...	...	...
	Mood. Sherghati.	Nashipore { Mal ...	Rani Subhadra Kumari ...	47	Regulation X of 1793	W.	1806	2,04,335	2,04,335	2,04,335	...	...
		{ Debutter ...	Kumar Ranjit Singh ...	24								
		Sydabad	Rani Subhadra Kumari ...	47	Act IV (B.C.) of 1870	W.	1878	94,577	95,332	95,190	104	...
			Chandra Mohini Debya ...	Not known.	Ditto ...	W.	1876	2,907	2,907	2,907	...	...
		Cassimbazar	Ashutosh Nath Rai	13	Act IX (B.C.) of 1879	W.	1880	99,272	99,298	99,298	...	...
			Total ...	...	.....	...	...	4,01,091	4,01,872	4,01,730	104	...
	Khul-na.	Syudpore	Donor, Raja Mahomed Moshin ...	...	Regulation XIX of 1810.	...	1816	1,12,517	1,12,517	1,12,517	...	...
			Divisional Total ...	...	.....	...	...	5,63,101	5,83,978	5,80,109	104	3,646

* These three estates were released on

† This sum includes the value

RENT AND CESSES DUE FROM THE ESTATE TO SUPERIOR LANDLORDS.					RENT AND CESSES DUE TO THE ESTATE.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,596	10,564	9,632	...	932	45,30,127	73,01,464	45,87,151
61	61	61	...	...	3,740	11,801	4,525
236	365	197	...	168	3,734	7,586	3,998
239	239	239	...	...	1,712	2,324	1,951
5	30	...	...	30	40,129	47,943	36,288
36	269	33	...	236	9,628	23,780	10,443
30	125	110	...	15	2,030	8,403	2,303
7,472	7,757	7,248	...	509	53,326	97,657	52,198
160	251	92	...	159	2,908	11,150	2,901
9	70	2	...	68	1,282	2,570	1,234
336	605	384	...	221	5,879	12,973	6,861
...	...	...	...	...	32,716	58,914	37,340
15,328	25,681	26,689	...	939	1,16,276	1,82,923	1,19,574
14	14	...	...	14	52,304	78,506	48,807
980	2,754	320	...	2,434	29,737	50,183	31,404
24,845	38,160	35,314	...	4,793	3,52,660	5,84,921	3,55,302
34,502	48,785	45,007	...	5,725	48,95,527	78,98,186	49,46,078
407	1,048	297	...	751	639	1,397	544
160	180	154	...	26	5,115	20,905	14,997
333	1,436	55	...	1,381	4,762	23,801	2,003
28,833	40,822	34,063	...	6,759	1,62,576	30,75,983	1,95,594
29,733	43,486	34,569	...	8,917	1,73,092	31,22,086	2,13,138
...	157	155	...	2	...	89,733	15,673
10,371	10,371	10,371	...	...	2,87,984	4,04,573	3,08,361
14	39	39	...	...	1,19,835	1,59,550	1,21,590
213	2.3	213	...	...	4,770	4,796	4,045
10,857	11,128	11,074	...	54	3,39,721	7,87,247	4,17,942
21,455	21,751	21,697	...	54	7,52,310	13,56,166	8,52,538
...	...	...	...	...	1,35,181	3,03,140	1,80,552
51,188	65,394	56,421	...	8,973	11,10,583	48,71,125	12,61,901

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
101·0	1,10,506	26,03,807	10,29,509	34,752	19,55,924	3,00,513	79,07,849
120·9	...	7,277	...	225	374	...	5,124
107·0	1,281	2,307	33	31	1	...	4,063
113·9	...	373	901	254	369	...	3,475
90·4	2,380	9,274	20,342	146	13,947	225	70,948
108·4	3,488	9,859	139	44	4,457	...	15,083
78·3	870	5,230	110	30	15,345	...	17,788
97·8	9,423	36,101	8,054	370	89	2,493	64,104
99·7	156	8,093	4	447	15,411	...	18,763
96·2	68	1,238	4	10	439	...	1,687
116·7	2,709	3,403	5	5	19	...	6,890
114·1	2,358	19,216	7,728	219	1,858	18	47,163
102·8	919	62,430	583	9,691	9,655	...	1,30,503
93·1	2,635	27,064	4,620	481	17,300	...	71,208
105·6	5,492	13,021	557	831	286	57	33,135
100·1	31,809	1,97,609	43,080	12,559	80,076	2,793	4,93,810
101·0	1,42,315	28,08,693	10,72,589	47,536	20,36,374	3,03,306	84,06,783
85·1	..	853	13	...	2	...	559
293·1	761	5,147	457	42	7	20,838	86,341
42·0	...	21,798	6,093	140	269	...	9,405
120·3	19,17,068	9,63,321	22,420	9,960	1,22,595	27,525	3,78,004
123·1	19,17,829	9,91,119	29,883	10,142	1,22,873	48,363	4,24,309
...	...	74,060	16,954	322	8,322	...	41,271
107·0	3,511	93,205	62,114	1,603	1,578	1,412	3,75,068
101·4	127	37,661	20,168	912	1,012	571	1,53,253
97·3	26	125	2,625	...	7	...	7,277
123·0	7,553	3,61,652	2,47,737	15,752	9,305	2,07,743	8,98,479
113·3	11,317	4,92,643	3,41,644	18,207	11,902	2,09,726	14,34,077
97·5	9,091	1,13,314	28,532	1,294	114	...	2,10,492
113·6	19,38,237	16,71,136	4,17,013	30,025	1,43,211	2,58,089	21,10,239

and Trust Estates for the year 1889-90.

DISBURSEMENTS.																			
Expenses of management.							Miscellaneous.												
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management charges proper (column 30) on current rent and cess demand (column 19).	Construction and repairs of cutcherry buildings.	Survey and settlement.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doles, fees and festivities.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings and other immovable property.	Improvement of land and property and benefit of ward.	Other expenses.	General management, treasury and sadir rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,61,478	5·5	4,194	35,715	15,71,805	4,66,891	2,750	24,294	16,430	52,123	10,474	5,73,339	16,855	2,21,560	2,114	9,00,323	77,41,542	1,66,307	4,82,703	10,68,324‡
274	7·3	...	...	71	1,259	120	...	...	...	...	30	...	...	...	151	3,437	1,687	...	5,910
412	11·8	...	...	81	836	...	...	...	5	...	387	47	...	...	25	4,059	4	450	...
226	13·2	...	...	112	334	360	...	...	...	...	2,100	90	...	...	...	3,391	84	...	2,494
5,132	12·7	274	12	302	5,615	1,104	206	120	...	1,100	1,183	446	676	24,100	750	59,286	11,602	...	1,03,775
1,261	13·0	33	...	158	501	480	...	...	...	...	132	218	4,419	...	103	15,001	82	29,627	...
309	16·5	...	...	75	431	...	...	...	...	...	7	40	13,562	...	...	17,778	10	9,965	...
8,513	12·9	291	222	2,018	5,360	136	115	...	1,700	1,437	1,870	876	...	1,179	2,868	53,547	10,357	...	12,062
480	16·5	...	...	120	856	66	...	...	...	...	22	40	14,258	...	...	13,653	110	4,416	...
141	10·9	...	...	49	333	58	...	...	14	...	118	16	...	...	...	1,640	47	...	3,192
637	10·8	...	...	67	2,515	60	...	...	...	...	110	69	...	...	...	6,887	3	...	...
3,029	12·0	596	240	1,159	2,294	...	389	600	256	1,170	20,044	413	...	...	1,063	37,732	9,441	...	...
8,053	7·7	82	...	4,528	5,531	258	120	...	485	6	1,184	1,456	15,284	...	2,800	1,25,136	14,367	3,27,794	...
5,581	10·6	625	432	904	3,635	...	...	...	270	151	8,326	664	43,191	...	525	68,210	2,998	5,40,000	...
4,757	15·9	55	10	1,305	4,270	...	165	...	...	...	554	372	699	...	350	28,786	4,350	8,114	...
40,305	11·4	1,955	916	10,938	32,510	2,523	995	720	2,730	3,864	36,037	4,710	92,389	25,279	8,084	4,40,095	53,715	9,20,316	1,21,523
2,02,115	4·1	6,149	36,631	15 82,814	4,40,105	5,392	25,289	17,150	54,853	14,340	6,09,400	21,071	3,13,949	27,393	9,09,158	81,85,074	2,21,709	14,03,009	11,05,758
1	0·1	...	...	25	225	...	...	...	...	...	3	8	...	...	...	559	...	...	...
461	8·9	...	...	523	1,389	98	...	...	...	41	409	84	32,307	...	...	35,880	461	8,000	...
380	6·9	...	...	233	288	...	...	...	...	...	144	...	5,000	...	...	6,380	3,025	28,316	...
10,679	6·3	244	276	5,972	17,025	602	84	...	11,262	1,098	1,52,974	2,527	2,350	3,624	13,238	3,20,893	57,401	3,31,5	21,733
11,467	0·6	244	276	6,753	18,907	700	84	...	11,262	1,139	1,53,330	2,619	39,657	3,624	13,238	3,63,712	60,887	39,451	21,733
1,660	...	...	56	462	4,115	1,500	360	...	39	3	7,521	...	...	...	...	15,771	25,500	...	2,10,759
7,733	2·6	266	69	2,200	22,330	...	50	...	...	...	7,705	4,654	...	...	1,333	2,61,425	1,14,043	...	...
2,814	2·3	...	...	2,617	10,000	...	...	...	6,923	...	467	1,926	...	...	1,711	1,21,887	31,366	1,02,393	...
205	4·2	...	...	16	605	...	...	...	...	...	1,041	59	...	...	10	4,958	2,321	...	...
58,528	17·2	2,687	42,720	17,874	55,631	2,164	4,907	2,227	799	4,668	4,109	5,370	...	75,067	2,27,910	6,15,048	2,83,431	...	2,30,572
69,280	9·2	2,952	42,789	22,907	88,408	2,164	4,957	2,227	7,722	4,668	13,322	11,995	...	75,067	2,30,973	10,02,916	4,31,161	1,09,393	2,30,572
3,725	2·0	746	468	906	...	...	1,920	804	...	862	79,578	2,251	...	...	499	2,04,951	5,541	31	...
96,128	7·7	3,942	43,587	31,022	1,11,468	4,364	7,221	3,031	19,088	6,672	2,53,648	17,545	39,057	78,091	2,44,710	15,87,350	5,22,889	1,48,876	4,83,004

the 1st March 1890, 2nd July 1889 and 11th May 1889, respectively.

(Rs. 2,10,000) of Railway debentures belonging to the estate.

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate:—W. for Wards' estate. A. for Attached estate. E. for encumbered estate. T. for trust estate.	Year of assumption of charge.	Revenue and cesses due from the estate to Government.				
								Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
Rajshahye.	Dinagepore.	Sunkerpore	Srinath Saudyal	72	Act XXXV of 1858 ...	W.	1873	33,487	33,487	33,487	...	...
		Chooramon*	Krishna Chandra Rai Chaudhuri.	21	Act IV (B. C.) of 1870	W.	1877	6,910	6,910	6,910	...	...
		Haripore	Sondamini Chaudhurani ...	19	Act IX (B. C.) of 1879	W.	1881	23,557	23,557	23,557	...	...
		Maldwar	Chhatra Nath Chaudhuri ...	6	Ditto ...	W.	1885	72,160	72,160	72,160	...	...
			Tarak Nath Chaudhuri ...	5								
			Total ...	...	.....	...	...	1,36,114	1,36,114	1,36,114	...	...
	Rajshahye.	Dighaputtea	Pramada Nath Rai	17	Act IX (B.C.) of 1879	W.	1884	81,273	81,286	81,286	...	...
			Basanta Kumar Rai	15				76,785	76,785	76,785	...	...
			Sarat Kumar Rai	13								
			Hemendra Kumar Rai ...	12								
			Total ...	...	.....	...	...	1,58,058	1,58,071	1,58,071	...	...
	Rungpore.	Burdhankotee	Chandra Kishore Rai	15	Act IX (B. C.) of 1879	W.	1880	11,035	11,035	11,035	...	...
		Hasrahati	Romoni Mohan Rai Chaudhuri.	11	Ditto ...	W.	1885	5,294	7,024	4,992	...	2,032
		Rahamutpore	Nripendra Narain Rudra ...	10	Ditto ...	W.	1889	291	294	260	...	34
		Ishan Chandra Rai	Donor, Issan Chandra Rai ...	...	Regulation XIX of 1810.	T.	1881	2,861	2,977	2,966	...	11
		Muktipore†	Proprietorship is disputed ...	...	Act VII (B.C.) of 1876	A.	1888	...	...	...	...	...
			Total ...	...	.....	...	...	19,301	21,330	19,253	...	2,077
	Julpigori.	Paddamolee	Sallimullah	17	Act XL of 1858 ...	W.	1875	...	...	...	...	...
			Divisional Total ...	...	.....	...	...	3,13,863	3,15,515	3,13,439	...	2,077
Dacca.	Dacca.	Talipabad	Raisuddin Chaudhuri ...	...	Act VIII of 1885 ...	A.	1889	2,621	2,621	2,689	...	...
			Khoda Newaz Chaudhuri ...	...								
	Backergunge.	Kasi Nath Basu	Seven proprietors	...	Regulation V of 1812...	A.	1845	574	574	574	...	...
		Dakhin Shahbazpore	Seven co-sharers	...	Act VIII of 1885 ...	A.	1886	45,696	45,696	45,696	...	...
			* Total ...	...	.....	...	...	46,270	46,270	46,270	...	...
	Mymensingh.	Miss L. M. Pogose	Miss L. M. Pogose	20	Act XL of 1858 ...	W.	1878	1,924	2,824	2,197	...	627
		Dhankoora	Hem Chandra Rai *alias* Nibarana Chandra Rai ...	19	Act IX (B.C.) of 1879	W.	1882	22,264	22,289	22,161	25	83
			Denesh Chandra Rai ...	17								
			* Total ...	...	.....	...	...	24,188	25,113	24,378	25	710
			Divisional Total ...	...	.....	...	...	73,079	74,004	73,337	25	710
Chittagong.	Chittagong.	Rajkrishna Banerjee ...	Raj Lukshmi Dobya ...	Not know	Regulation X of 1793	W.	1837	55,032	55,032	55,032	...	...
			Shib Gopal Banerjee ...	...								
		Hidayet Ali Chaudhury ...	Hidayet Ali Chaudhuri ...	48	Act XXXV of 1858 ...	W.	1873	4,432	4,432	4,432	...	...
		Nayan Tara Chaudhurani ...	Nayan Tara Chaudhurani ...	42	Act IV (B.C.) of 1870	W.	1879	13,403	13,403	13,401	2	...
		Magun Das Rai ...	Durga Kinkar Rai ...	42	Ditto ...	W.	1877	6,734	6,734	6,732	...	...
			Girendra Chandra Rai ...	19								
			Surendra Chandra Rai ...	16								
		Fuzl Ali Khan	Ashraf Bibi	32	Act IX (B.C.) of 1879	W.	1882	18,189	18,189	18,189	...	...
			Salamut Ali Khan	14								
			Abdul Futteh Khan	34								
		Abdul Futteh Khan ...	Danu Mesh	17	Ditto	W.	1884	4,622	4,622	4,618	...	4
			Mussamut Atarjan	28								
			Ditto Bia Bibi	42								
			Aliahmed Khan	6								
			Mussamut Jabida Khatoon	14								
		Mong Raja	Niephrusayne	16	Ditto	W.	1885	302	302	302	...	...
			Total ...	...	.....	.....	.....	1,03,604	1,03,604	1,03,596	2	6
	Noakhally.	Miss M. D. I. Courjon ...	Miss M. D. I. Courjon ...	19	Act IV (B.C.) of 1870	W.	1874	42,169	42,205	42,211	...	36
		Gunga Charan Mozumdar	Kamini Chandra Mozumdar	5	Ditto	W.	1879	359	359	359	...	...
		Bhubanjoy Shaha	Sushi Mukhi	19								
			Bhubanjoy Shaha	36	Act IX (B.C.) of 1879	W.	1885	425	425	425	...	...
		Panameah	Donor, Panameah	...	Govt. order No. 735, dated 16th March 1881	T.	1881	...	...	...	...	...
			Total ...	...	.....	.....	...	42,953	42,989	42,995	...	36
			Divisional Total ...	...	.....	.....	...	1,46,557	1,46,593	1,46,591	2	40

* The estate was released on the 14th June 1889

† The estate was released on the 27th September 1886. The submission of the return for the abo

Rent and cesses due from the estate to Superior Landlords.					Rent and cesses due to the estate.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
612	635	580	...	55	65,989	72,818	55,393
...	31	175	...	31	...	43,596	1,388
423	424	423	...	1	42,621	65,950	39,512
102	152	85	...	67	1,40,111	2,09,252	1,27,037
1,137	1,242	1,263	...	154	2,48,721	3,91,616	2,23,330
41,634	41,746	41,670	...	76	4,86,937	7,28,061	4,72,928
59,630	59,684	59,684	...	...	2,21,250	4,36,790	2,70,124
1,01,264	1,01,430	1,01,354	...	76	7,08,187	11,65,451	7,43,052
556	556	556	...	...	36,502	44,178	35,590
558	1,072	399	...	673	13,521	25,966	12,427
470	470	...	...	470	1,453	7,478	1,338
608	1,216	606	...	610	6,186	8,224	6,294
...	...	...	...	...	...	...	
2,192	3,314	1,561	...	1,753	57,662	85,846	55,649
313	313	313	...	...	1,183	1,199	1,036
1,04,906	1,06,299	1,04,491	...	1,983	10,15,753	16,44,112	10,23,067
...	...	...	...	...	17,875	26,985	15,951
...	...	...	...	...	1,144	1,800	684
26,970	51,486	29,559	...	21,952	1,18,262	4,42,871	1,49,773
26,970	51,486	29,559	...	21,952	1,19,406	4,44,671	1,50,457
725	1,428	308	...	1,120	7,148	9,451	3,100
8,257	12,073	7,761	...	4,912	1,32,537	4,23,119	1,41,950
8,982	14,101	8,069	...	6,032	1,39,685	4,32,570	1,45,050
35,952	65,587	37,628	...	27,984	2,76,986	9,04,226	3,11,458
6,855	6,855	6,781	74	...	70,888	78,654	69,364
1,150	1,150	1,150	...	...	8,845	11,038	9,329
5,866	5,880	5,862	...	14	35,344	42,933	35,545
21,233	21,256	21,192	...	...	42,988	51,128	40,635
2,588	2,588	2,588	...	...	36,912	47,402	36,591
2,700	2,863	2,862	...	...	13,447	19,441	14,839
140	172	140	32	...	1,113	1,650	1,152
40,532	40,764	40,575	106	14	2,09,537	2,52,246	2,07,455
368	537	295	...	242	65,723	86,899	69,704
3,256	5,065	3,131	26	1,908	7,214	15,867	9,775
9,098	13,938	11,114	745	2,109	18,973	48,719	22,614
371	371	...	...	371	631	631	631
13,093	19,911	14,540	771	4,630	92,541	1,52,116	1,02,724
53,625	60,675	55,115	877	4,644	3,02,078	4,04,362	3,10,179

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
83·9	15	17,410	19,276	7	29,829	420	1,04,925
...	692	41,754	17,667	898	38,403	...	58,356
92·7	1,296	25,142	14,413	427	676	2,977	58,005
90·6	79	82,136	26,047	2,550	2,703	4,239	1,63,476
89·7	2,082	1,66,442	78,303	3,882	71,611	7,636	3,84,762
97·1	17,819	2,37,014	49,175	24,798	1,57,076	4,07,881	12,01,808
122·0	12,671	1,53,995	79,208	1,223	91,937	2,38,006	6,80,493
104·9	30,490	3,91,009	1,28,378	26,021	2,49,013	7,35,837	18,82,301
97·5	15	8,573	8,543	60	194	...	44,387
91·9	...	13,539	91	139	47	...	12,704
92·0	...	6,140	...	98	902	...	2,428
101·7	...	1,930	564	257	...	...	7,115
...	...	...	...	...	...	...	...
96·5	15	30,182	9,198	554	1,233	...	66,634
87·5	...	163	40	...	1	...	1,077
100·7	32,587	5,88,696	2,15,919	30,457	3,21,858	7,43,473	23,34,774
89·2	...	11,034	14,778	...	...	...	30,729
59·7	...	1,116	756	44	25	...	1,509
126·7	31,508	2,61,292	12,925	7,535	554	36,168	2,06,055
126·0	31,508	2,62,408	12,781	7,579	579	36,168	2,07,564
43·3	...	6,351	2,035	...	225	5	5,365
107·1	14,196	2,66,973	43,462	5,267	1,126	43,745	2,35,550
103·8	14,196	2,73,324	45,497	5,267	1,351	43,750	2,40,915
112·4	45,704	5,46,766	78,056	12,840	1,930	79,918	4,79,208
97·8	15	9,282	8,961	1,215	385	...	79,925
105·4	...	1,721	2,468	304	299	...	12,400
100·5	951	6,362	2,586	508	858	...	39,507
94·5	609	9,883	3,060	520	41	...	44,256
99·1	949	9,861	11,689	386	3,988	...	52,654
110·3	48	4,555	1,517	310	144	...	16,810
103·5	212	286	83	20	8	...	1,263
99·0	2,784	41,950	30,314	3,323	5,723	...	2,46,815
106·0	1,664	15,331	3,024	2,469	1,333	11,150	87,680
135·5	560	5,532	447	586	607	3,053	14,468
119·1	954	25,151	437	3,533	380	10,428	37,392
100·0	...	...	384	...	108	...	1,123
111·0	3,378	46,014	4,292	6,588	2,428	24,631	1,40,663
102·6	6,162	87,964	34,606	9,911	8,151	24,631	3,87,478

and Trust Estates for the year 1889-90—*continued.*

DISBURSEMENTS.																			
Management of property.							Miscellaneous.												
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management charges on gross current rent and cess demand (column 19).	Construction and repairs of cutcherry buildings.	Survey and settlement.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doctor's fees and medicines.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings and other immovable property.	Improvement of land and property and benefit of ward.	Other expenses.	General management, treasury and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,330	12·8	375	43,599	534	815	3,300	550	719	...	450	413	1,001	...	...	123	94,856	10,589	...	3,497
5,266	...	458	8,311	3,077	2,409	248	397	166	15,050	529	10,080	623	...	45	...	55,014	3,342	11,500	...
5,897	13·8	183	...	1,091	3,812	1,119	198	12	311	390	937	523	...	...	2,772	40,975	17,080	...	19,075
17,527	12·5	4,481	14,749	2,618	10,894	100	168	701	2,526	497	2,915	568	...	...	4,517	1,34,486	28,990	...	45,087
37,690	15·1	5,447	66,659	7,320	17,730	4,827	1,503	1,598	17,887	1,866	14,945	2,705	...	45	7,412	3,24,811	59,961	11,500	68,053
76,229	15·6	10,405	767	22,911	1,77,544	2,111	19,757	5,266	31,890	11,958	1,40,962	6,243	16,113	4,658	4,93,847	11,44,017	57,191	1,931	13,78,644
11,769	6·3	...	90	10,600	12	...	...	...	...	...	1,68,509	2,907	6,200	80,427	2,06,577	6,29,500	50,933	1,127	1,70,173
87,998	12·4	10,405	857	33,511	1,77,556	2,111	19,757	5,266	31,890	11,958	3,09,471	9,150	22,313	91,085	7,01,424	17,74,177	1,08,124	3,058	15,48,817
4,788	13·1	200	743	526	12,866	436	60	50	5,150	2,267	1,478	454	...	...	1,082	42,555	1,882	63	196
87	0·8	...	...	124	1,767	241	...	...	225	...	159	402	4,286	...	...	12,032	22	4,803	...
...	...	...	...	...	...	...	...	...	...	...	9	...	66	...	55	390	2,038	1,804	...
112	1·4	...	...	33	...	...	...	2,971	...	...	31	155	...	...	...	6,874	241	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4,987	8·6	200	743	685	14,633	679	60	3,021	5,375	2,267	1,677	1,013	4,352	...	1,137	62,501	4,133	6,730	196
104	8·0	...	...	8	135	24	...	...	...	...	5	18	399	...	...	997	80	500	...
1,30,779	12·8	16,052	68,259	41,518	2,10,066	7,041	21,126	9,885	55,152	16,091	3,20,998	12,883	27,064	91,130	7,10,823	21,02,486	1,72,388	21,789	16,07,666
3,663	20·4	174	141	130	...	...	...	...	...	...	9,379	50	...	...	...	16,232	14,497	...	...
1	0·08	...	...	87	349	...	...	...	...	...	6	29	...	...	...	1,046	463	...	...
18,896	15·9	507	629	10,879	50	...	65	...	...	16	2,720	2,457	192	...	50,222	1,01,810	44,236	...	...
18,827	15·7	507	629	10,966	399	...	66	...	...	16	2,726	2,486	192	...	50,222	1,02,855	44,699	...	...
...	...	80	...	...	812	...	...	...	...	...	21	0	387	...	...	3,817	1,548	1,896	...
23,412	17·0	1,234	328	9,190	16,953	816	555	102	2,042	525	3,036	4,046	10,767	1,080	58,440	1,63,366	72,184	76,075	...
23,412	16·7	1,320	328	9,190	17,765	816	555	102	2,042	525	3,057	4,052	11,154	1,080	58,440	1,67,183	73,732	76,071	...
45,902	16·3	2,001	1,090	20,286	18,164	816	621	102	2,042	541	16,092	6,594	11,346	1,080	1,08,662	3,40,280	1,32,928	76,971	...
4,399	6·1	268	...	1,392	3,759	...	30	24	...	57	951	1,144	...	...	50	74,745	5,180	...	...
1,418	13·7	61	...	621	963	308	...	...	298	253	72	110	...	...	60	9,548	2,852	...	7,078
3,029	10·4	318	11	1,014	6,803	...	30	36	414	1,084	209	440	...	...	195	33,415	6,092	...	10,966
4,246	9·8	318	12	1,474	3,201	1,014	...	...	340	...	170	537	1,320	...	207	40,753	3,503	14,485	...
4,746	12·8	154	...	1,936	3,787	330	124	...	725	344	609	464	...	10,440	375	50,811	1,841	...	99,388
1,460	10·7	324	12	653	2,174	...	...	...	1,139	...	88	107	...	...	14	13,501	3,309	...	...
365	32·7	...	...	66	5	...	...	...	...	...	87	14	...	...	...	950	364	...	...
20,619	9·5	1,443	35	7,136	20,683	1,652	184	60	2,916	1,740	2,346	2,876	1,320	10,440	811	2,23,732	23,093	14,485	1,17,432
8,385	12·7	99	5	3,124	5,000	...	120	60	5,531	...	1,134	1,120	6,916	3	11,805	85,808	1,872	15,000	...
904	13·1	21	...	1,135	778	...	...	...	8	2	271	91	4,150	...	3,132	13,983	436	10,000	...
2,448	12·9	70	...	2,373	1,510	181	...	...	1,445	...	80	235	1,061	1,185	8,919	31,544	6,948	...	...
...	...	...	...	...	...	...	204	...	...	...	...	8	...	...	...	212	911	...	1,660
11,737	12·4	190	5	6,632	7,288	181	324	60	6,984	2	1,485	1,454	12,127	1,180	23,856	1,31,343	9,317	25,000	1,660
31,756	10·5	1,633	40	13,768	27,971	1,833	508	120	9,900	1,742	3,731	4,330	13,447	17,626	24,667	3,55,075	32,409	39,485	1,19,092

period it was under management during the year 1889-90 has been dispensed with.

District.	Division.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate— W. for Ward's estate. A. for Attached estate. E. for Encumbered estate. T. for Trust estate.	Year of assumption of charge.	Government revenue and cesses due from the estate to Government.				
								Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Patna.	Patna.	Mussamut Sahadra Kunwar*	Mussamut Sahadra Kunwar	Died 27th April 1884.	Act XL of 1858 ...	W	1872	189	189	189	...	...
		Bhugwant Narain Singh ...	Bhugwant Narain Singh ...	15	Act IV (B.C.) of 1870	W	1875	7,898	7,898	7,889	...	...
		Debi Prasad Singh† ...	Debi Prasad Singh ...	46	Act XXXV of 1858 ...	W	1875	1,391	1,391	1,391	...	...
		Koer Sukraj Bahadoor ...	Koer Bhugwat Prasad ...	13	Act IX (B.C.) of 1879	W	1884	1,214	1,214	1,214	...	...
		Sukraj Rai	Sukraj Rai	12	Ditto ...	W	1889	15,202	15,798	15,798	...	...
			Total ...	...	.....	...	...	25,854	26,490	26,481	...	...
	Gya.	Tikari	Kumar Gopal Saran Narain Singh.	6	Act IX (B.C.) of 1879	W	1885	2,44,308	2,45,795	2,53,105	..	541
		Deo	Raja Bhikham Narain Singh Bahadoor.	...	Act IX of 1886 ...	E	1886	27,367	27,367	27,367	...	...
			Total ...	...	.....	...	...	2,71,675	2,73,162	2,80,532	...	541
	Shahabad.	Balbhadra Prasad Singh ...	Balbhadra Prasad Singh ...	10	Act IX (B.C.) of 1879	W	1887	2,501	2,514	2,520	...	...
		Chandra Kumar ...	Deo Kumar	11	Ditto ...	W	1887	17,023	18,081	18,081	...	...
			Dharun Kumar	7								
		Hurbans Narain Singh ...	Hurbans Narain Singh ...	7	Ditto ...	W	1888	5,834	5,834	5,834	...	...
			Total ...	...	.....	...	...	25,358	26,429	26,435	...	...
	Durbhun-ga.	Narhan	Barna Narain Singh	18	Act IV (B.C.) of 1870	W	1877	42,004	42,087	42,087	...	...
		Jogeerah	Donor, Syed Mahomed Taki Khan.	...	Government order No. 735, dated 16th March 1881.	T	1881	1,939	1,939	1,939	...	...
			Total ...	...	.....	...	...	43,943	44,026	44,026	...	...
			Divisional Total ...	...	.....	...	...	3,67,530	3,70,107	3,77,474	...	541
Bhagulpore.	Bhagul-pore.	Lugma	Sumput Bati Kumari	45	Act IV (B.C.) of 1870	W	1877	2,347	2,364	2,364	...	...
			Bansraj Bati Kumari ...	42								
		Srinagar	Nityanand Singh	19	Act IX (B.C.) of 1879	W	1882	76,335	76,336	76,331	...	...
			Kamalanand Singh	13								
			Kalkanand Singh	11								
		Cleveland	.....	...	Government order No. 735, dated 16th March 1881.	T	1881	8	47	39	...	8
			Total ...	...	.....	...	...	78,690	78,747	78,734		8
	Purnea.	Badour§	Kamrunnisa Begum	50	Act IX (B.C.) of 1879	W	1888	8,854	8,854	8,854	...	...
			Asad Reza	16				5,958	5,958	5,958	...	...
		Mirza Mahomed Hossein ...	.....	...	Government order No. 735, dated 16th March 1881.	T	1881	461	527	527	...	...
			Total ...	...	.....	...	...	14,873	15,339	15,339	...	...
	Mal-da.	Chanchal§	Sarat Chandra Rai Chaudhuri	21	Act IV (B.C.) of 1870	W	1871	42,925	42,925	42,925	...	...
			Divisional Total ...	...	.....	...	...	1,36,488	1,37,011	1,36,998	...	8
Orissa.	Cuttack.	Kanika	Rajah Paddolahh Bhanj ...	53	Act XXXV of 1858 ...	W	1864	27,450	27,450	27,450	...	...
		Haripa	Sri Charan Patnaik ...	18	Act IV (B.C.) of 1870	W	1874	1,220	1,220	1,220	...	...
		Palda	Parsing Lands ...	18	Ditto ...	W	1874	3,193	3,193	3,193	...	...
		Madhupore	Narayan Chandra Dhir ...	8	Act IX (B.C.) of 1879	W	1888	11,561	13,128	13,128	...	...
			Baldeb Chandra Dhir... ...	4								
			Total ...	...	.....	...	...	43,430	44,997	44,997	..	...
	Poori.	Rorhung	Lokenath Bidyadhar Mahapatra	11	Act IV (B.C.) of 1870	W	1873	3,724	3,724	3,724	...	...
	Bala-sore.	Jamkunda	Surendra Nath Singh ...	13	Act IX (B.C.) of 1879	W	1882	1,611	1,639	1,639	...	...
		Shahabunder	Srichandan Brindabun Chandra Rai	17	Ditto ...	W	1889	3,403	3,813	3,813	...	...
			Total ...	...	.....	...	...	5,014	5,452	5,452	...	...
			Divisional Total ...	...	.....	...	...	52,168	54,173	54,173	...	...

* The property having been declared an escheat, the
† The estate was released on the 21st June 1889.
‡ This sum includes the value (Rs. 10,000) of Railway
§ These two estates were released on the 1st August 1889

Rent and cesses due from the estate to superior landlords.					Rent and cesses due to the estate.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 922	Rs. 1,167	Rs. 1,227
5	5	...	...	5	21,021	35,844	24,533
104	464	375	...	89	6,456	14,521	5,862
...	...	...	...	...	8,880	13,187	8,141
2,038	8,598	168	...	8,430	36,561	93,283	22,133
2,145	9,065	543	...	8,522	73,340	1,58,002	59,896
56,594	57,009	47,733	...	8,312	6,81,252	12,99,222	6,97,515
...	...	...	...	...	1,32,864	2,62,491	1,18,558
56,594	57,009	47,733	...	8,312	8,14,116	15,61,713	8,16,073
204	265	241	...	24	11,918	15,086	9,761
...	...	...	...	...	59,497	1,66,491	44,633
53	66	66	...	...	16,150	18,518	13,079
257	331	307	...	24	87,565	2,00,095	67,473
33	49	24	...	25	1,85,185	2,87,641	1,90,540
...	...	...	...	...	3,883	4,246	3,007
33	49	24	...	25	1,89,068	2,91,887	1,93,547
59,029	66,454	48,607	...	16,883	11,64,089	22,11,697	11,36,989
...	...	...	...	...	16,499	21,480	16,651
28,134	29,131	28,535	596	...	3,18,561	11,87,807	3,58,306
...	...	...	...	...	305	461	292
28,134	29,131	28,535	596	...	3,35,365	12,09,748	3,75,249
924	3,966	2,707	...	1,259	38,137	2,27,652	26,074
2,158	8,618	6,676	...	1,942	23,801	1,27,876	20,886
...	...	...	...	...	1,054	1,064	1,010
3,082	12,584	9,383	...	3,201	62,992	3,56,592	47,970
507	507	665	...	...	1,42,037	1,66,096	1,33,278
31,723	42,222	38,583	596	3,201	5,40,394	17,32,436	6,06,497
...	...	...	...	...	1,12,833	1,83,018	1,38,149
376	985	691	...	294	4,188	7,155	3,477
74	169	149	...	20	6,369	9,568	6,336
59	118	59	...	59	30,599	58,810	38,339
509	1,272	899	...	373	1,53,989	2,58,551	1,86,301
270	270	270	...	...	5,818	7,007	5,169
12	12	12	...	...	7,757	8,184	7,957
...	...	...	...	...	11,142	28,016	8,791
12	12	12	...	...	18,879	36,200	16,748
791	1,554	1,181	...	373	1,78,686	3,01,758	2,08,21

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
2	23	24	25	26	27	28	29
133·0	Rs. ...	Rs. 147	Rs. 2,481	Rs. ...	Rs. 486	Rs. ...	Rs. 4,194
111·9	2,001	10,006	2,993	...	6,173	...	33,699
59·8	...	9,879	1,136	140	6,046	...	11,184
97·1	27	5,019	945	1,667	...	...	10,753
60·5	...	72,085	910	125	...	...	23,108
81·6	2,028	97,136	8,465	1,932	12,705	...	82,998
102·3	...	6,12,319	92,100	37,226	6,042	74,437	9,07,320
89·2	4,267	1,39,666	25,751	133	14,244	...	1,58,686
100·2	4,267	7,51,985	1,17,851	37,359	20,286	74,437	10,66,006
81·9	1,096	4,256	1,734	...	700	...	12,195
75·0	...	1,21,858	1,13,372	3,890	26	990	1,62,911
80·9	2,289	4,412	2,366	...	157	...	15,602
77·0	3,385	1,30,526	1,17,472	3,890	883	990	1,90,708
102·8	7	99,454	1,37,096	769	6,727	...	3,35,132
77·4	...	1,239	1,521	...	11	...	4,539
102·3	7	1,00,693	1,38,617	769	6,738	...	3,39,671
97·6	9,687	10,80,340	3,82,405	43,950	40,612	75,427	16,79,383
100·9	520	4,425	5,585	...	80	...	22,314
112·4	2,00,453	6,29 048	26,472	11,759	5,603	28,262	4,30,462
95·7	...	169	1,047	1	20	...	1,360
111·9	2,00,973	6,33,642	33,102	11,760	5,763	28,262	4,54,136
68·3	...	2,01,578	3,078	1,980	7,854	...	38,986
87·7	...	1,06,990	670	9,709	173	...	31,438
95·8	10	44	709	...	400	...	2,119
76·1	10	3,08,612	4,457	11,689	8,427	...	72,543
129·0	5,937	10,508	47,433	...	11,851	11,439	2,54,001
112·2	2,06,920	9,52,762	84,992	23,449	26,041	39,701	7,80,680
122·4	40,546	9,336	43,390	228	6,196	170	1,88,133
83·0	232	3,446	1,904	18	1,217	...	6,616
99·4	...	3,232	4,701	190	287	...	11,514
125·4	...	28,490	2,258	...	2,334	...	42,931
120·9	46,778	44,504	52,253	436	10,034	170	2,49,194
88·8	128	1,743	5,439	140	252	...	11,000
102·8	166	61	5,366	...	23	...	13,346
78·8	...	19,225	10,821	1,630	12	...	21,254
88·6	166	19,286	16,187	1,630	35	...	34,600
116·5	47,072	65,53	73,879	2,206	10,321	170	2,94,794

and Trust Estates for the year 1889-90—continued.

Disbursements.																		
Management of property.							Miscellaneous.											
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management charges proper (column 30) on current rent and cess demand (column 15).	Construction and repairs of cutcherry buildings.	Survey and settlement.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doctor's fees and medicines.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Other expenses.	General management, treasury and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49
Rs. 145	15·7	Rs. ...	Rs. ...	Rs. 9	Rs. 45	Rs. ...	Rs. ...	Rs. ...	Rs. 101	Rs. 78	Rs. 62	Rs. 11	Rs. ...	Rs. ...	Rs. ...	Rs. 640	Rs. 3,554	Rs. ...	Rs. 11,270
2,644	12·5	10	...	58	9,892	379	...	...	2,872	18	333	288	...	...	590	24,943	8,756	...	27,990
1,241	10·2	102	1	412	1,397	225	...	...	453	...	1,570	79	...	...	...	7,366	3,878	27,342	4,764
527	6·2	10	...	487	1,879	214	...	...	518	...	71	116	4,457	...	200	9,393	1,360	9,176	...
372	1·0	...	...	18	1,300	...	...	...	...	...	113	437	...	...	1,905	20,111	3,057	44,209	13,366
4,929	6·7	182	1	984	14,213	818	...	...	3,944	96	2,149	901	4,457	...	2,695	62,393	20,605	78,727	57,330
56,112	8·2	1,050	...	18,110	1,06,341	...	4,327	2,274	45,278	598	52,953	9,590	20,174	76,899	1,10,825	8,11,319	96,001	41,552	1,77,061‡
11,957	8·9	79	...	1,422	14,994	...	228	24	62	1,652	428	1,756	71,750	...	135	1,31,800	26,928	12,62,219	...
68,069	8·3	1,129	...	19,532	1,21,335	...	4,555	2,298	45,340	2,150	53,381	11,346	97,930	76,899	1,10,960	9,43,179	1,22,827	13,03,771	1,77,061
1,271	10·6	...	...	33	2,121	25	...	...	981	9	37	85	2,109	...	...	9,432	2,763	7,054	...
7,237	12·1	60	122	5,346	2,136	266	...	207	992	5	1,051	919	1,16,641	...	2,295	1,55,967	6,944	1,37,521	...
1,292	7·9	...	...	2,492	1,521	65	...	...	164	...	117	81	1,019	...	...	12,641	2,961	1,31,677	...
9,799	11·1	60	122	7,871	5,778	356	...	207	2,137	14	1,805	1,085	1,19,769	...	2,295	1,78,040	12,668	2,76,252	...
34,516	18·8	125	...	2,581	27,824	3,420	620	36	16,159	...	11,740	3,014	53	1,00,737	300	2,52,236	82,896	4,405	1,05,047
420	11·0	150	...	5	...	...	1,200	...	...	...	15	100	...	...	...	3,838	701	...	...
34,945	18·4	275	...	2,586	27,824	3,420	1,820	36	16,159	...	11,755	3,114	53	1,00,737	300	2,56,074	83,597	4,405	1,05,047
1,17,733	10·1	1,635	123	30,975	1,69,150	4,594	6,375	2,541	67,580	2,270	69,090	16,446	2,23,206	1,86,636	1,16,250	14,39,686	2,39,697	16,62,252	3,89,438
2,231	13·5	60	...	175	3,235	...	20	185	300	73	68	...	11,683	...	25	20,419	1,995	33,915	...
64,894	20·3	616	65,329	22,567	27,915	2,802	158	1,382	4,710	2,551	7,354	5,188	...	...	38,843	3,49,175	81,287	9	46,835
50	16·3	...	...	...	...	...	60	...	395	...	1	...	...	...	...	545	815	...	497
67,175	20·0	676	65,329	22,742	31,150	2,802	238	1,567	5,405	2,624	7,423	5,188	11,683	...	38,868	3,70,139	83,097	33,827	47,332
5,851	14·8	...	3	2,947	4,655	400	...	...	12	...	1,328	...	9,043	...	...	35,580	3,406	8,395	...
3,538	14·8	...	...	2,739	1,243	600	...	...	...	5	292	...	...	...	30	21,101	10,337	...	...
22	2·0	...	...	...	...	...	...	...	...	...	582	21	318	...	...	1,470	642	...	6,154
9,211	14·8	...	3	5,686	5,898	1,000	...	...	12	5	2,202	21	9,361	...	30	58,151	14,392	8,395	6,154
22,423	15·7	211	122	2,249	33,534	3,772	1,760	2,506	1,967	7,034	35,134	3,082	...	...	3,462	1,65,786	88,215	...	2,35,991
98,809	18·2	887	65,454	30,677	75,582	7,574	1,998	4,073	7,384	9,663	44,759	8,291	21,044	...	42,360	5,94,076	1,86,604	42,222	2,89,477
11,015	9·7	442	7,746	180	33,669	...	2,060	1,134	2,641	11,321	601	1,836	...	4,050	1,275	1,05,390	82,745	...	98,553
369	8·8	15	...	39	2,099	529	...	...	60	...	11	52	...	...	...	5,082	1,634	...	5,087
756	11·8	200	...	21	812	255	...	...	...	70	95	80	...	...	...	5,631	5,983	...	6,982
6,428	21·0	...	...	...	5,240	216	...	...	55	108	243	690	2,423	...	...	28,590	14,841	...	...
18,568	12·0	657	7,746	240	41,811	1,000	2,060	1,134	2,756	11,499	950	2,658	2,423	4,050	1,275	1,44,693	1,04,801	...	1,10,622
150	2·2	...	...	163	925	102	...	...	350	...	70	73	...	...	...	5,897	5,103	...	2,475
1,108	14·3	474	...	19	416	68	...	...	50	400	40	90	5,483	...	...	9,805	3,541	...	...
462	4·1	...	...	323	591	504	...	...	439	...	1,075	...	...	...	...	7,207	14,047	...	...
1,570	8·3	474	...	342	1,007	572	...	...	489	400	1,115	90	5,483	...	...	17,012	17,588	...	...
20,288	11·3	1,131	7,746	715	43,743	1,764	2,060	1,134	3,595	11,899	2,135	2,827	7,906	4,050	1,275	1,67,602	1,27,192	...	1,13,097

Court of Wards withdrew from the management of the estate from the 1st February 1890.

shares belonging to the estate.
and the 12th February 1890 respectively.

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate—W. for wards' estate. A. for attached estate. E. for encumbered estate. T. for trust estate.	Year of assumption of charge.	Revenue and cesses due from the estate to Government.				
								Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Chota Nagpore.	Hazaribagh.	Dhanwar	Maharaja Ran Bahadoor Narain Deo.	64	Act XXXV of 1858 ...	W.	1864	12,926	12,926	12,926	...	...
		Jeridih	Bechittra Narain Singh ...	20	Act IV (B.C.) of 1870	W.	1873	701	701	701	...	...
		Khaira Chuttra*	Dexumber Singh	...				...	...	...	...	...
		Jaradih	Raja Harum Khan	...			1878	...	...	...	...	...
		Maradari	Thakur Ram Bhunjun Singh	...				...	...	...	...	...
		Parasawan	Lachman Singh	...				...	...	...	...	...
		Doranda	Tekait Dulip Narain Singh ...	...	Act VI of 1876 ...	E.	1879	2,540	2,540	2,540	...	...
		Asko	Tekait Perajg Singh	...				386	386	386	...	...
		Satgawan	Tekait Jhan Narain Singh ...	...			1880	3,421	3,421	3,421	...	...
		Chakmanjo	Tekait Toolsi Narain Singh ...	...			1881	297	297	297	...	...
		Dichi	Tekait Jhamon Narain Singh	...				314	314	314	...	...
		Bursote	Raja Ram Karan Deo	...			1880	...	...	...	...	...
			Total ...	...	.....	...	...	19,985	19,985	19,985	...	...
	Lohardugga.	Pangri Kallan	Protap Singh	42	Act XXXV of 1858 ...	W.	1875	...	...	...	...	...
		Poonjree	Bhugwant Bakah Singh ...	...			1878	...	...	...	...	...
		Bhonro	Pandai Hurnath Rai	...				...	...	...	...	...
		Silli	Tekait Lachmi Narain Singh ...	...				...	...	...	...	...
		Pandra	Lal Juk Mohan Sahi	...				...	...	...	...	...
		Budia	La. Luchman Sahi	...				...	...	...	...	...
		Kankey	Lal Sibnath Sahi	...				...	...	...	...	...
		Barhadih	Manki Gunga Dhur Singh ...	...				...	...	...	...	...
		Burway	Tekait Raghubar Sahi ...	...				...	...	...	...	...
		Hoorhoori	Baraik Ghiva Sahi	...				...	...	...	...	...
		Arroos	Gopal Nath Tewary	...			1879	...	...	...	...	...
		Jungi	Lal Kasal Nath Sahi ...	...				...	...	...	...	...
		Nowdiha	Sewsaran Singh	...				...	...	...	...	...
		Tilmi	Thakur Fani Mutoop Nath Sahi.	...				...	...	...	...	...
		Lalgunge	Chat Lal Mokund Nath Sahi Deo.	...				...	...	...	...	...
		Soondari	Baraik Moni Nath Singh ...	...				...	...	...	...	...
		Namsedag	Bhanpertap Singh	...				...	...	...	...	...
			Bissessor Singh	...				...	...	...	...	...
		Ootka	Lal Jugpat Nath Sahi Deo ...	...				...	...	...	...	...
		Budia	Mussamut Anand Kuer ...	...				...	...	...	...	...
		Akasi	Bishnath Sahi	...				...	...	...	...	...
		Saridih	Thakur Moheshanand ...	...	Act VI of 1876 ...	E.		...	...	...	...	...
		Dehat Ooparpat	Barulal Mritonjoy Nath Sahi Deo.	...				...	...	...	...	...
		Kairo	Thakur Radha Nath Sahi ...	...				...	...	...	...	...
		Siri	Thakur Jit Nath Sahi	...				...	...	...	...	...
		Meera	Thakur Udit Narain Sikhur...	...				...	...	...	...	...
		Jelinga	Sib Narain Sahi	...				...	...	...	...	...
		Bokrunda	Bhya Anoop Nath Sahi ...	...			1880	...	...	...	...	...
		Khuntipatti	Shib Narain Singh	...				...	...	...	...	...
		Lochata	Manki Uttir Sahi	...				...	...	...	...	...
		Mardhan	Thakur Chytun Singh ...	...				...	...	...	...	...
		Jonah	Manki Bhola Sahi	...				...	...	...	...	...
		Bethat	Bhya Abhoy Nath Sahi ...	...				...	...	...	...	...
			Bhya Amar Deo Nath Sahi	...								
			Bhya Jugnut Deo Nath Sahi	...								
			Bhya Baldeo Nath Sahi ...	...								
		Barenda	Tekait Braja Gopal Singh ...	...				...	...	...	...	...
		Hatteskursey	Lal Bunnwari Sahi	...				...	...	...	...	...
		Akasi	Bhya Ram Nath Sahi	...				...	...	...	...	...
		Koru	Panday Juggunath Sahi ...	...			1882	...	...	...	...	...
		Nagra	Lal Gopal Nath Sahi	...				...	...	...	...	...
		Mauka	Bisseswar Singh and Bishnath Singh, sons of Kuer Bhikari Singh (deceased).	...				...	...	...	...	...
			Total ...	...	.....	...	...	...	...	...	...	...
	Singbhoom.	Chainpore	Raghunath Mahapatra ...	...	Act VI of 1876 ...	E.	1880	...	...	...	...	...
		Kera	Chandra Bhanoo Singh ...	...			1881	...	...	...	...	...
		Dhalbhoom	Sutrughan Dhal	...			1886	14,257	15,666	15,652	...	...
			Total ...	...	.....	...	...	14,257	15,666	15,652	...	...
	Manbhoom.	Jhaldah	Adhar Singh	13	Act IX (B.C.) of 1879	W.	1883	4,801	4,801	4,801	...	...
		Begoon Koodar	Radhika Kumari	10			1884	2,617	2,617	2,617	...	...
		Jhoria	Joymongul Singh	17			1888	7,263	7,263	7,263	...	...
		Nagore Kiari	Lal Behari Singh	6			1889	1,181	1,181	1,181	...	...
		Pangra, †	Sib Narain Singh and Jagat Narain Singh (minor sons of Ananta Narain Singh).	...				2,737	2,737	2,737	...	...
		Naro†	Punchanan Das (son of late Hari Das).	...				7	7	7	...	...
		Satrakhani	Mou Mohun Singh	...			1876	...	...	...	...	...
		Mahta†	Brahmo Narain Singh (son of late Drip Narain Singh).	...				167	167	167	...	...
		Manbazar	Kisori Proad Deo	...				4,774	4,774	4,774	...	...
		Nowagurh, 3rd kismut	Thakur Giridhari Singh ...	...	Act VI of 1876 ...	E.		312	312	312	...	...
		Dhadka	Sarup Ganjan Singh	...			1880	...	...	...	...	...
		Kalsmati	Jagannath Singh Manki (son of late Chamoo Singh Manki)	...			1882	...	...	...	...	...
		Hensla	Kisiri Prasad Narain Singh (son of late Balkobind Singh).	...				693	693	693	...	...
		Sinsa	Radha Gobind Singh Manki (son of late Rachunath Singh).	...			1884	...	...	...	...	...
		Tundi	Baikuntha Narain Singh ..	...			1888	3,146	3,146	3,146	...	...
		Burrabhoom	Broja Kishore Singh	...			1889	7,054	7,054	7,054	...	...
			Total ...	...	.....	...	...	34,752	34,752	34,752	...	...
			Divisional Total ...	...	.....	...	...	68,994	70,403	70,389	...	...
			GRAND TOTAL OF APPENDIX.	...	.....	...	...	53,02,887	55,72,509	56,26,781‖	131	18,174

* This estate was released on the 13th July 1889.
† These two estates were released on the 15th
‡ Includes advance payments of Rs. 72,277.
§ Ditto ditto of ,, 1,227.
‖ Includes excess collections of ,, 65,280.

Rent and cesses due from the estate to Superior Landlords.					Rent and cesses due to the estate.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs. 3,368	Rs. 3,368	Rs. 3,368	Rs. ...	Rs. ...	Rs. 55,256	Rs. 83,191	Rs. 55,695
...	...	...	...	...	3,821	5,899	3,662
...	...	...	...	...	...	...	...
578	578	578	...	...	2,815	4,216	3,072
322	322	322	...	...	2,234	2,467	2,440
430	430	122	308	...	2,721	3,283	2,752
...	...	...	...	...	15,916	22,881	13,442
...	...	...	...	...	2,621	5,077	2,558
...	...	...	...	...	21,726	44,955	18,787
...	...	...	...	...	1,901	3,543	1,489
...	...	...	...	...	2,440	4,152	2,663
1,542	1,542	1,542	...	...	14,149	19,904	15,048
6,240	6,240	5,932	308	...	1,25,500	1,99,568	1,21,617
40	40	40	...	...	630	707	592
2,507	2,507	2,507	...	...	11,395	15,197	9,272
160	160	160	...	...	1,468	1,900	1,733
1,900	1,900	1,900	...	...	7,536	11,173	7,778
165	165	165	...	...	1,500	1,836	1,559
207	207	207	...	...	1,555	2,716	1,336
144	144	144	...	...	1,071	1,792	1,015
1,182	1,182	1,182	...	...	2,978	4,781	2,836
4,983	4,983	4,983	...	...	13,289	17,919	11,479
268	268	268	...	...	1,614	2,323	1,661
250	250	250	...	...	2,192	2,732	2,177
257	771	...	...	771	1,440	2,388	1,331
168	168	168	...	...	668	1,206	806
671	671	671	...	...	3,554	9,239	3,097
500	500	500	...	...	6,764	10,775	5,982
464	464	464	...	...	2,143	4,092	2,406
394	590	351	...	239	2,801	5,907	2,774
377	377	377	...	...	2,381	2,836	2,470
433	433	433	...	...	2,139	3,164	1,988
259	259	259	...	...	942	1,459	1,145
61	61	27	...	34	439	785	374
3,829	3,829	3,829	...	...	31,230	57,565	32,185
3,735	3,734	3,734	...	...	8,807	20,222	7,690
1,521	1,639	1,462	...	177	5,834	18,434	6,833
288	288	288	...	...	1,826	2,495	1,892
148	148	148	...	...	1,712	3,840	1,459
94	144	77	...	67	713	1,655	426
720	720	720	...	...	1,387	2,123	1,432
826	826	826	...	...	1,689	3,464	1,227
1,052	1,052	1,052	...	...	2,527	3,130	2,778
466	466	466	...	...	1,739	2,029	1,771
225	225	225	...	...	1,887	2,173	1,840
1,653	1,910	1,910	...	...	3,793	9,218	3,549
128	128	128	...	...	805	971	836
84	84	84	...	...	730	1,068	672
464	463	401	49	13	2,711	4,448	2,566
475	475	475	...	...	5,330	5,138	3,172
351	351	351	...	...	1,828	2,736	2,052
31,439	32,582	31,232	40	1,301	1,43,087	2,45,633	1,36,216
91	91	91	...	...	2,815	3,122	3,108
...	...	...	...	...	461	461	461
...	...	...	...	...	75,970	1,87,844	55,273
91	91	91	...	...	79,246	1,91,427	58,842
...	...	...	...	...	12,454	18,400	14,226
...	...	...	...	...	13,707	17,907	13,094
91	227	227	...	...	41,648	67,919	42,538
...	...	...	...	...	9,490	12,729	7,293
...	...	...	...	...	23,816	29,869	24,785
1,112	1,112	278	...	834	4,211	5,855	3,160
2,011	3,431	799	...	2,632	2,930	6,958	2,632
...	...	...	...	...	1,207	1,833	1,160
...	...	...	...	...	12,833	18,386	11,000
...	...	...	...	...	2,275	3,518	2,240
926	1,019	806	...	213	2,370	3,304	2,381
634	634	559	...	...	3,586	6,993	4,288
...	...	...	...	...	2,749	3,620	2,636
520	520	520	...	...	2,753	4,898	2,579
...	...	...	...	...	18,573	25,785	17,581
...	...	...	...	...	28,698	28,944	16,332
5,294	6,943	3,189	...	3,679	1,83,300	2,56,918	1,47,925
43,064	45,856	40,444	357	4,980	5,31,083	8,93,546	4,84,600
4,14,780	5,02,826	4,27,477§	1,830	74,746	1,00,15,159	2,08,01,448	1,02,89,887‖

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
100·7	761	23,076	5,620	1,847	97	2,142	65,401
95·8	556	1,845	226	30	18	224	4,160
...	...	...	...	...	...	...	...
109·1	114	1,234	223	...	255	...	3,549
109·6	42	105	297	2	190	...	2,944
101·1	149	433	454	...	...	...	3,306
84·4	291	8,911	285	38	398	120	14,283
101·4	1,027	1,584	337	23	...	1	2,919
86·4	975	25,018	1,178	14	39	39	20,057
78·3	19	1,987	178	27	...	11	1,705
109·1	141	1,378	931	9	72	...	3,475
106·3	910	4,636	632	62	12	222	15,076
96·9	4,985	70,207	10,360	2,052	1,087	2,759	1,37,875
93·9	...	175	1,418	5	151	...	2,166
81·3	116	5,809	1,999	125	5	...	11,401
120·0	24	173	114	15	...	...	1,892
103·1	18	3,378	908	93	1	...	8,775
103·9	26	251	95	...	...	...	1,654
85·9	35	1,349	96	24	...	...	1,456
94·7	...	778	101	...	...	...	1,206
95·2	...	1,951	62	7	5	...	2,910
80·3	73	6,161	697	72	81	...	12,329
102·9	24	637	204	18	...	...	1,883
99·3	9	547	186	...	...	...	2,363
92·4	10	1,047	322	...	47	...	1,700
120·6	...	400	197	29	1	...	1,033
87·1	...	6,094	308	57	...	...	3,492
88·4	89	4,704	211	...	18,617	...	24,810
116·4	117	1,479	178	13	...	...	2,687
99·0	1,682	1,451	608	31	3	...	3,416
103·7	8	358	428	25	...	...	2,923
92·9	14	1,153	155	8	...	...	2,151
122·6	11	314	189	...	...	...	1,334
87·1	42	349	70	...	1	...	445
103·0	...	25,380	2,883	34	270	...	35,372
80·1	123	12,478	831	42	1	...	8,474
117·1	229	11,438	135	513	9,785	...	17,266
103·6	...	603	809	7	...	...	2,708
85·2	368	2,013	89	6	...	...	1,554
59·7	63	1,166	39	...	...	...	495
103·2	101	597	105	17	264	...	1,818
72·6	...	2,267	27	20	61	...	1,335
109·9	6	497	334	49	...	...	3,161
101·8	...	258	122	10	2	...	1,905
97·5	108	227	196	...	...	...	2,036
93·5	...	5,669	137	201	...	...	3,689
103·8	5	130	170	6	...	...	1,012
92·0	...	394	124	...	...	...	796
94·6	189	1,695	435	15	...	...	3,016
89·8	59	1,890	225	14	...	...	3,411
112·2	...	684	393	...	2	...	2,447
95·2	3,549	1,05,964	15,690	1,456	29,297	...	1,82,659
110·4	...	14	7	...	1,110	...	4,225
100·0	...	...	112	...	...	...	573
72·7	2,433	1,30,138	5,514	2,766	7,516	...	71,009
74·2	2,433	1,30,152	5,633	2,766	8,626	...	75,807
114·2	418	8,756	2,610	552	2	...	17,390
95·5	750	4,093	2,406	711	777	...	16,988
102·0	2,621	22,769	5,451	2,586	1,343	...	55,018
76·8	2,825	2,611	...	120	...	...	7,415
104·0	390	4,694	5,278	511	447	...	31,021
75·0	151	2,544	771	48	...	...	3,979
89·8	10	4,316	417	110	...	...	3,159
96·1	18	655	276	31	274	...	1,741
85·6	98	7,288	1,386	425	...	...	12,811
98·4	...	1,278	349	154	...	...	2,743
100·4	28	895	612	60	150	...	3,203
119·5	444	2,261	581	235	...	...	5,104
95·8	295	689	408	72	...	...	3,116
93·6	247	2,072	279	49	5	...	2,912
94·6	4,242	3,962	6,668	259	37	...	24,545
56·9	...	12,613	...	...	...	...	16,332
91·6	12,537	76,456	31,492	5,923	3,035	...	2,08,375
91·2	23,504	3,82,779	63,175	12,197	42,045	2,759	6,04,776
102·7	24,52,188	81,84,669	24,17,634	2,12,577	26,30,543	15,27,474	1,70,78,115

and Trust Estates for the year 1889-90—concluded.

DISBURSEMENTS.																				
Management of property.							Miscellaneous.													
Manager's pay, establishment, leaving allowance and contingencies.	Percentage of management charges proper (column 30) on current rent and cess demand (column 19).	Construction and repairs of cutcherry buildings.	Survey and settlement.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doctor's fees and medicines.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of temples, tanks and other immovable property.	Improvement of land and property and benefit of ward.	Other expenses.	General management, treasury and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,199	12'8	143	150	3,599	14,258	2,563	1,179	..	25	446	3,084	782	...	...	1,400	30,329	15,072	...	...
408	10'6	...	...	89	1,244	...	59	...	...	...	96	50	600	...	74	3,321	839	1,750	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
219	8'4	...	...	25	791	...	...	...	103	...	96	35	1,806	...	10	3,186	363	7,081	...
174	7'7	...	...	70	240	20	47	...	150	...	465	28	1,230	...	60	2,812	132	6,886	...
261	9'5	...	...	1	340	...	...	...	50	...	12	34	1,932	...	10	2,762	444	12,900	...
1,236	7'7	19	...	280	1,000	...	12	...	...	...	295	201	6,511	...	30	12,018	1,670	1,03,958	...
213	8'4	...	...	24	230	...	...	...	...	...	112	92	1,220	...	10	2,257	602	15,098	...
1,725	7'9	25	...	520	3,410	...	...	...	...	...	584	272	8,078	...	30	18,066	1,992	1,60,877	...
148	7'6	6	...	71	240	...	...	...	...	...	61	23	459	...	...	1,308	402	15,427	...
228	9'3	6	...	67	110	...	...	...	...	...	110	30	2,206	...	...	3,055	630	21,976	...
1,153	8'1	125	...	132	800	...	12	12	485	551	104	179	5,921	...	111	14,127	1,849	66,704	...
12,892	10'2	324	150	4,854	23,168	2,583	1,306	12	813	997	4,969	1,616	82,480	...	1,744	1,18,880	24,045	4,13,154	...
118	18'7	...	...	3	240	...	...	...	...	...	10	10	...	530	...	951	1,215	...	3,392
805	7'0	...	...	30	900	250	50	...	613	...	480	147	4,173	...	...	9,761	1,640	...	...
94	6'4	...	...	20	76	...	...	...	...	...	8	18	1,337	...	2	1,615	277	6,787	...
868	7'6	...	109	216	1,150	...	48	...	...	...	364	88	1,137	...	5	5,883	3,190	...	...
105	7'0	...	...	12	121	...	...	...	...	...	8	21	937	...	2	1,371	283	6,804	...
98	6'2	...	...	20	150	...	...	6	...	...	10	20	197	...	2	710	746	4,894	...
56	6'2	...	...	47	200	...	...	...	...	...	6	13	154	...	1	1,121	55	5,733	...
205	6'8	...	21	226	435	30	...	...	...	...	15	34	555	...	3	2,560	344	665	...
941	7'0	...	64	95	1,357	...	...	...	800	20	575	166	1,810	...	7	10,818	1,511	5,763	...
108	6'6	...	...	44	400	...	...	...	...	...	10	20	805	...	2	1,057	229	5,886	...
140	6'7	...	...	8	300	...	...	...	...	...	10	27	1,301	...	3	2,108	255	5,013	...
97	6'7	...	...	80	350	...	...	...	...	...	9	18	784	...	2	1,290	410	7,140	...
75	11'2	...	...	14	...	...	...	...	...	...	7	8	533	...	...	805	228	938	...
220	6'1	...	...	398	480	...	...	...	...	...	92	44	1,900	...	3	3,108	354	9,951	...
473	6'9	...	...	111	1,028	...	...	...	...	...	107	84	18,375	...	5	20,683	4,127	35,474	...
135	6'2	...	...	29	350	...	...	...	...	...	28	27	1,247	...	2	2,282	405	885	...
204	7'2	...	...	15	600	...	...	...	...	...	18	35	1,226	...	...	2,449	967	11,511	...
175	6'6	...	...	358	800	...	...	...	...	...	16	33	915	...	2	2,674	249	5,886	...
141	6'5	...	...	25	100	...	...	...	...	...	10	28	550	...	2	1,287	904	6,074	...
53	5'6	...	...	119	497	...	...	...	...	...	5	12	...	...	1	946	388	2,811	...
50	11'6	...	...	...	98	...	...	...	...	...	...	6	175	...	...	354	91	2,333	...
2,395	7'6	...	...	2,036	12,401	...	300	...	...	1	1,137	300	5,991	...	15	29,175	6,197	9,018	...
549	6'2	...	...	427	600	...	...	12	...	1	50	110	2,018	...	5	7,596	878	40,912	...
359	6'1	...	...	714	414	...	...	...	...	1	30	77	13,438	...	4	16,499	767	59,002	...
148	8'1	...	...	24	200	...	...	...	...	...	10	24	1,007	...	3	2,465	243	1,975	...
168	6'0	...	...	11	500	...	...	...	...	...	21	21	500	...	2	1,395	248	1,795	...
89	5'4	...	...	22	100	...	...	...	...	...	4	9	150	...	2	412	53	1,135	...
101	7'2	...	...	18	160	...	...	...	...	...	29	17	500	...	2	1,547	271	1,019	...
110	6'5	...	...	161	50	...	...	...	...	...	10	20	62	...	2	1,441	94	3,266	...
171	6'7	...	...	97	130	...	...	...	...	...	16	32	1,100	...	3	2,599	502	4,324	...
129	7'4	...	...	34	100	...	...	...	...	2	74	25	742	...	2	1,574	331	4,321	...
142	7'5	...	...	6	180	...	...	3	...	...	26	28	467	...	2	1,069	967	19,784	...
224	5'9	...	...	313	207	...	...	...	...	...	150	47	598	...	3	3,360	527	4,056	...
67	7'0	...	...	7	60	...	...	...	...	...	6	10	606	...	1	794	278	1,817	...
45	6'1	...	...	3	50	...	...	...	...	...	4	9	444	...	1	640	136	2,397	...
182	5'2	...	...	29	...	...	...	...	...	...	15	43	1,839	...	3	2,512	504	24,010	...
552	7'1	...	...	79	350	...	...	...	...	...	27	44	1,726	...	2	2,930	431	21,987	...
137	7'4	...	194	...	100	...	...	...	...	...	18	29	1,400	...	...	2,022	435	16,095	...
10,014	7'0	...	388	6,486	25,532	280	398	27	1,215	23	3,414	1,787	70,407	530	96	1,51,822	30,837	3,40,310	3,392
138	4'9	...	...	...	580	...	...	...	...	...	35	39	1,728	...	...	2,611	1,014	12,744	...
5	1'0	...	...	...	...	...	...	...	...	...	3	6	...	...	...	14	549	3,356	...
4,929	6'4	48	216	2,457	8,669	...	732	210	...	...	6,384	1,101	21,760	...	100	62,301	8,768	2,55,510	...
5,072	6'4	48	216	2,457	9,249	...	732	210	...	...	6,389	1,200	23,494	...	100	64,926	10,941	2,71,610	...
584	4'6	...	...	607	1,054	760	60	11	...	...	522	158	6,262	...	50	14,966	2,524	68,825	...
745	5'4	30	280	321	4,782	263	74	19	134	1,500	728	160	...	2,070	50	15,782	3,206	...	17,955
2,165	5'1	...	...	4,730	15,998	2,627	800	360	1,623	1,161	2,013	406	650	...	500	41,362	15,556	310	33,186
315	8'3	30	...	281	2,932	...	34	...	14	...	283	118	1,997	...	19	7,203	210	9,320	...
1,557	6'5	69	...	484	5,210	1,106	198	32	960	31	571	207	14,178	...	70	27,200	3,821	45,362	...
266	6'0	...	...	948	140	...	50	...	108	...	311	52	1,057	...	23	3,320	689	...	...
910	7'1	15	...	824	180	...	60	...	...	...	716	52	...	...	18	2,874	285	7,846	...
79	4'8	11	...	83	25	...	80	...	103	...	269	10	318	...	...	1,094	647	...	...
717	5'5	...	179	350	3,729	66	135	11	...	...	323	170	1,231	...	50	11,791	1,020	15,029	...
98	4'3	...	...	190	60	...	34	...	...	...	61	29	1,359	...	18	2,151	582	8,997	...
140	6'1	...	...	615	200	...	15	...	...	...	38	31	987	...	5	2,843	350	5,453	...
180	5'0	42	...	545	540	...	30	...	50	...	79	45	1,879	...	20	4,044	410	4,427	...
204	7'4	...	...	124	756	36	23	...	50	...	124	35	748	...	23	2,816	300	2,117	...
140	5'0	...	19	290	360	...	36	...	50	...	154	33	1,083	...	...	2,691	221	7,665	...
849	4'5	...	...	722	2,275	...	152	120	...	...	4,398	253	9,599	...	100	21,613	2,932	73,756	...
354	1'8	...	...	11	4,185	...	...	...	...	...	884	369	4,84	..	...	13,326	3,006	1,57,488	...
8,597	4'6	197	478	11,146	43,356	4,858	1,727	453	2,882	2,692	12,172	2,224	41,887	2,070	946	1,78,626	35,749	4,06,533	51,141
36,675	6'8	569	1,232	24,943	1,00,900	7,731	4,103	696	4,010	3,712	26,954	6,833	1,65,278	2,600	2,885	5,03,304	1,01,572	14,39,618	84,533
7,70,069	7'6	33,999	2,24,108	17,70,722	11,96,920	41,009	69,301	38,782	2,24,439	66,980	13,51,883	96,326	8,24,900	4,09,206	21,60,790	1,53,40,836	17,37,279	46,25,223	42,02,125

The return for the short period it was under management during 1889-90 is blank.
March 1890 and 10th November 1889 respectively.

REVENUE DEPARTMENT.

LAND REVENUE.

CALCUTTA, THE 4TH NOVEMBER, 1890.

RESOLUTION.

READ—

The Report of the Board of Revenue on Wards' and Attached Estates in the Lower Provinces for the year 1889-90.

Collections.

The rent-roll of the Wards' and Attached Estates under the management of the Board of Revenue slightly exceeds the large sum of a hundred lakhs, or a crore of rupees a year, and the collections in 1889-90 were nearly 103 lakhs, being better than the current demand by Rs. 2,74,728. This result is the best ever attained, except in the year 1878-79. The explanation given in regard to the estates on which collections have been deficient are generally satisfactory, the exception being in the case of the Chandra Kumar property, Shahabad, where only 75 per cent. of the current demand was realized—a result attributed to the "unsettled condition of certain villages which are over-assessed, the villagers being burdened with debts incurred during the time of the late proprietor." Upon this subject a special report will be made to Government showing what steps have been or should be taken to reduce any over-assessment established to the satisfaction of the Board and generally to assist in the restoration of prosperity. It is most necessary that Managers should observe every indication of the exceptional misfortunes which occasionally afflict particular villages, even on estates where the ryots as a body are doing well, and should be ready to aid in removing or mitigating the causes of distress, particularly when these are connected in any way with the assessment of rent. As to the Dhalbhum Estate, on which collections amounted to only 72 per cent. of the current demand, it is stated that "a large portion of the balance (Rs. 96,291) shown against pergunnah Dhalbhum alone is disputed and irrecoverable, as the resumed ghatwali tenures are said to have been assessed by the late proprietor's amla in a most perfunctory and summary manner without the knowledge of the tenants and without acceptance by headmen and tenure-holders." And the Board add that, "with a view to dispose of the objection raised by the tenants, the remeasurement and re-assessment of 111 villages of the pergunnah have been undertaken." The Lieutenant-Governor will be glad to learn the result of these remeasurements, which should be observed with care by the Revenue authorities. In Deo the collections from the middlemen who farm the estate were very bad—a result attributed to opposition on their part to the management of Government. This is a matter requiring the careful attention of the Board and the Commissioner. The system of ticcadari management is not in itself commendable; it is maintained merely as an expedient for temporary convenience, to facilitate collections when the Manager is not, for any cause, able to do what is properly his own work; and if in this particular case the ticcadars perversely decline to meet their liabilities, the question arises whether it would not be wise to survey the estate at once and introduce khas management.

Balances.

2. The good collections of the year have slightly decreased the large outstanding balances which constitute so objectionable a feature in the administration of these estates, while more has been done in the same direction by granting remissions (which generally means writing off debts barred by limitation), with the result that the arrears have been reduced from 108 lakhs to 82. This is satisfactory as far as it goes; but the Lieutenant-Governor considers that greater energy should be shown in the work of retrenching from the accounts, at an early period of the management, demands which cannot be recovered, because they were never valid, or because they are barred by limitation. The existence of such demands affords the inferior collecting agency an opportunity for embezzlement. The Srinagar

Ward's Estate has been seven years under the management of the Board, and their attention has been repeatedly called to the large balances outstanding; yet a sum of Rs. 83,432 is entered as still due from the period before the Board took charge. The Bhowanipore Estate, with a rent-roll of Rs. 1,62,576, shows, after large reductions, a balance of Rs. 9,63,321, most of which is classified as bad and irrecoverable and must presumably be barred by limitation, if it was ever really due.

Government dues.

3. The Lieutenant-Governor notices with satisfaction that the claims of Government on Wards' and Attached Estates have been satisfied during the year, the moderate balance (since paid) of Rs. 18,174 being more than equalled by advance payments made on other estates. This is an important branch of Wards' administration, which at one time received insufficient attention.

Financial results.

4. The general financial results of the year cannot be regarded as satisfactory, inasmuch as the debts due by estates increased from 45 lakhs to 48, the cash balances diminished from 24 lakhs to 17, while only four lakhs were invested or spent on the purchase of land. The law charges, which amount to nearly 18 lakhs, are heavy, and in this direction the Lieutenant-Governor would desire to see a reduction.

Improvements.

5. The amount spent on improvements, Rs. 66,930, is somewhat in excess of the expenditure under that head in previous years. But on some properties there is obviously a deficiency in this respect: for instance in Cossimbazar, with a rent-roll of over four lakhs, the outlay on improvements was only Rs. 4,668, while Rs. 75,067 were invested; in Narhan, with an income of nearly two lakhs, nothing was spent on improvements, while a lakh was invested. The Lieutenant-Governor is aware of the objection to sanctioning expenditure of this nature where the Manager cannot indicate any scheme for improvement, whether in the way of irrigation, drainage, planting of trees and fuel shrubs, or otherwise; but it is precisely such difficulties as these that a duly qualified Manager is expected to overcome. No Manager can be considered to have fully performed his functions if, on surrendering the estate to the Ward after a lengthened period, and having had surplus funds to use, he has done nothing for the property.

Surveys and records of right.

6. The most important improvements during the year were those made by effecting surveys and records of right under the Bengal Tenancy Act. It is very generally found that when the Court takes possession of an estate, the papers which should show what amount of rent is due from each ryot are unworthy of trust, and when such is the case, no greater benefit can be conferred on all the parties concerned in efficient management than to ascertain and record their permanent rights and liabilities. This should be done under existing orders whenever the Collector is unable, with regard to his responsibilities in proceedings of a quasi-judicial character, to issue certificates for rents on the papers in the hands of the Manager. The object of these settlements is not to enhance rents or increase the income of the Wards, but to prepare a trustworthy rent roll, without which management cannot be efficient and the collection cannot be regular. On the estate first dealt with, that of Srinagar, the effect has been to yield more than 9 per cent. on the outlay, and similar results are being obtained elsewhere, but it is not to be assumed that settlements are to be made only when direct profit of this kind is to be expected. The Lieutenant-Governor learns without surprise that in one instance what was alleged to be the existing rent was actually reduced by nearly 50 per cent. on the ground that the soil had permanently deteriorated owing to fluvial action. Such changes in the character of the country are, when beneficial, made the ground for enhancement, and under the law (in this matter too frequently overlooked) the tenant is equally entitled to a reduction when the effect of the change is adverse to his interests. The progress made during the year was generally satisfactory. The survey of the Srinagar Estate—695 square miles—was completed under the efficient management of Mr. Collin, and the settlement will probably be finished during the current month. Maldwar has been finally dealt with. In Sunkerpore, Burdwan, Churamon, Koojung and Kanika the proceedings are in an advanced stage, and the Board may now with advantage consider what estates should next be taken in hand. There are indications in

the present report to show that on some the rent-roll is not worthy of trust, and more information will be obtained on this subject if Collectors fully realize that it is their duty not to issue certificates on the mere statement of the Manager that a certain sum of rent is due without first ascertaining that he is in possession of accounts which show with certainty and accuracy what is the legal demand. As an indication of the loss which land-holders not unfrequently suffer for want of proper records, the following passage is quoted from the account given of the Burdwan Raj Estate:—

"In the course of the survey it was found that a large number of mouzahs belonging to the Raj, which had never been let in patni or otherwise alienated, had been taken possession of by other persons. In order to ascertain where they were situated and to enable the Court of Wards to adopt measures for resuming khas possession of them, a traverse and boundary survey of all lands appertaining to towjih Nos. 1, 3, and 4 of the Bankura district was ordered under section 3 of the Bengal Survey Act V of 1875. The Manager, Mr. Reily, has resumed khas possession of many of these mouzahs without opposition, and the persons in possession of others have applied to him to come to terms as to the settlement of them."

Education.

7. The Board give an account, which, except in one instance, is satisfactory, of the progress in education of each of the principal Wards. The subject is of the greatest importance, and the Lieutenant-Governor is glad to see that it meets with due attention.

8. The thanks of the Lieutenant-Governor are given to Mr. Halliday for his efficient management of the Wards Department during the year.

By order of the Lieutenant-Governor of Bengal,

P. NOLAN,

Secretary to the Govt. of Bengal.

No. 3654—1386LR.

COPY, with copy of the Board's Report, forwarded to the Director of the Department of Land Records and Agriculture, Bengal, for information.

No. 3655—1387LR.

COPY, with copy of the Board's Report, forwarded to the Appointment Department of this Office for information.

No. 3656—1388LR.

COPY (only of the Resolution) forwarded to the Board of Revenue, Land Revenue Department, for information and guidance.

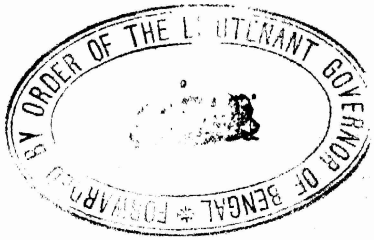
By order of the Lieutenant-Governor of Bengal,

W. MAUDE,

Under-Secy. to the Govt of Bengal.

CALCUTTA,
The 8th November 1890.

T. B. C. & E. J. H.—Reg. No. 6268C—821—14-11-90.



REPORT

ON

WARDS' AND ATTACHED ESTATES

IN THE LOWER PROVINCES

For the year 1890-91.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1891.

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FROM C. W. BOLTON, ESQ.,

Offg. Secretary to the Board of Revenue, L. P.,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

REVENUE DEPARTMENT.

Dated Calcutta, the 28th August 1891.

LAND REVENUE.
(Wards' and Attached Estates.)

SIR,

I AM directed to submit the Board's Report on the Administration of Wards' and Attached Estates for the year 1890-91.

THE HON'BLE F. M. HALLIDAY.

2. On the 1st July, the date on which the annual return No. XXXI is due in the Board's office, the returns of six estates had not been received, but except that for the Pogose estate in Mymensingh, they were all eventually received in time for incorporation in the Board's report. The estate of Miss Pogose was released after she attained her majority in September 1890, but although the Manager has been served with a notice by the Collector under section 47 of Act IX (B.C.) of 1879, the return has not been received. The returns for the Kanakshar and Basia estates in Furreedpore and Lohardugga respectively, which were under management for very short periods of the year, are blank. In consideration of the special circumstances of the Burdwan Raj estate, the date of submission of its return has recently been extended from the 1st to the 10th July.

Dates of submission of returns and reports.

The Commissioners' reports, which are also due on the 1st July, were received on the following dates:—

Bhagulpore	... 1st July.	Chota Nagpore	... 3rd July.
Burdwan	... 2nd ,,	Chittagong	... 6th ,,
Dacca	... 3rd ,,	Presidency	... 7th ,,
Patna	... 3rd ,,	Rajshahye	... 10th ,,
	Orissa ... 14th July.		

A supplementary report for the Burdwan Raj estate, due on the 10th July, was received from the Commissioner of Burdwan on the 18th idem. The annual report of the Director of the Department of Land Records and Agriculture, which was due on the 31st July and from which information regarding settlement of wards' estates under the Bengal Tenancy Act is obtained, reached the Board's office on the 3rd August.

The Government enquired in April last whether the Board agreed to submit their report on the 15th July of every year, instead of the 31st August, as at present, in order to enable the Government to submit its resolution with the report on the 1st October to the Government of India. The Board were unable to agree to the proposed arrangement, for the reasons which were explained.

PART I.

GENERAL REVIEW OF MANAGEMENT.

Number of estates under management.

3. The number of estates under the charge of the revenue authorities was 139, against 147 in the previous year. The estates in each Division are shown below:—

Division.	Wards' estates.	Attached and other estates.
Burdwan	14	...
Presidency	7	1
Rajshahye	9	1
Dacca	3	3
Chittagong	12	1
Patna	8	2
Bhagulpore	2	2
Orissa	7	...
Chota Nagpore	7	60
Total ...	69	70

The number of wards' and attached estates has thus decreased from 74 and 73 to 69 and 70, respectively.

Revenue and cesses due to Government.

4. The extent to which revenue and cesses due to Government were paid is as follows:—

Divisions.		Revenue and Cesses due from Estates.				
		Arrear demand.	Current demand.	Payments.	Remissions.	Balances.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan		11,650	35,92,023	35,34,533	...	3,562
Presidency		3,778	5,62,915	5,47,176	...	18,945
Rajshahye		2,074	3,07,368	3,07,165	...	2,277
Dacca		253	71,260	71,230	...	399
Chittagong		1,390	1,52,750	1,53,251	...	61
Patna		599	3,77,960	3,68,081	...	2,645
Bhagulpore		72	79,200	79,238	...	30
Orissa		...	55,649	55,399	...	258
Chota Nagpore ...		...	68,622	68,622	...	...
Total for	1890-91 ...	19,816	52,67,747	(a)51,84,695	...	28,177
	1889-90 ...	2,69,922	53,02,887	(b)56,26,781	131	18,174
	1888-89 ...	1,18,999	56,01,303	(c)53,34,696	4,163	2,76,198
	1887-88 ...	1,30,759	55,07,443	(d)55,36,867	592	1,03,344

(a) Excludes after adjustment payments of Rs. 74,691 made in the previous year. (b) Includes advance payments of Rs. 72,277. (c) Excludes payments of Rs. 5,245 made in the previous year. (d) Includes advance payments of Rs. 2,601.

The amount of land revenue in arrear was not large. The balances were due from 21 estates. More than three-fourths (Rs. 21,593), however, were outstanding against seven estates only, and could not be paid for want of funds, but have been paid since the close of the year. Nearly the whole of the remainder was nominal or pending adjustment of accounts at the close of the year.

5. The following statement shows the extent to which rent and cesses due to superior landlords were paid:—

Rent and cesses due to superior landlords.

Divisions.		Rent and Cesses due from Estates.				
		Arrear demand.	Current demand.	Payments.	Remissions.	Balances.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	... ...	6,259	25,273	26,428	...	5,330
Presidency	... ...	8,102	51,575	52,403	...	7,268
Rajshahye	... ...	2,880	1,08,421	1,08,178	...	3,123
Dacca	... ...	29,791	37,084	57,806	145	8,964
Chittagong	... ...	5,632	57,192	57,952	131	4,377
Patna	... ...	17,101	60,902	69,689	...	10,438
Bhagulpore	... ...	19,633	33,066	52,699	...	...
Orissa	... ...	1,154	1,513	1,548	...	1,119
Chota Nagpore	...	3,914	36,441	37,144	357	2,854
Total for 1890-91	...	94,466	4,11,467	(a)4,63,847	633	43,473
Total for 1889-90	...	88,046	4,14,780	(b)4,27,477	1,830	74,746
Total for 1888-89	...	85,658	4,25,663	(c)4,29,795	1,305	77,001
Total for 1887-88	...	1,29,022	4,30,970	(d)4,32,664	962	1,19,249

(a) Includes advance payments of Rs. 2,020. (b) Includes advance payments of Rs. 1,227. (c) and (d) Excludes payments of Rs. 3,220 and Rs. 7,117, respectively, made in the previous year.

The balances were due from 46 estates. They show a considerable reduction. More than half was due from the five estates noted in the margin. The balances against these estates, however, show a reduction as compared with those due at the close of the previous year, especially in Dakhin Shahbazpore and Tikari. Those against Bhowanipore are mostly due to non-adjustment of accounts and to the refusal of the superior landlords to accept payment without the amount due from the co-sharers of the estate. The arrear due from the Dakhin Shahbazpore estate was left unpaid in consequence of

District.	Estate.	Amount.
		Rs.
24-Pergunnahs...	Bhowanipore ...	6,449
Backergunge ...	Dakhin Shahbazpore ...	4,488
Mymensingh ...	Dhankoora ...	4,476
Patna ...	Sukraj Rai ...	8,230
Gya ...	Tikari ...	2,131
	Total ...	25,774

disputes as to the amounts and the persons to whom they are payable. The balances in the Dhankoora estate are due to the action of the superior landlords themselves. Those of them who are non-residents failed in spite of repeated requests to make arrangements to receive payment, while others refused to accept the wards' portion of the rents and cesses unless the amounts due by their co-sharers were also paid. The largest portion of the balance against the estate of Sukraj Rai is due to the father-in-law of the minor, and its payment was deferred in order to liquidate the pressing debts of the estate carrying interest. The superior landlords not having appeared to receive payment, the amount due from the Tikari estate could not be paid.

Collections of rent and cesses due to estates.

6. The following statement shows the result of collections of rent and cesses taken together:—

Divisions.	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Remissions.	Balances.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.		Rs.	Rs.
Burdwan ...	28,08,302	48,58,137	48,18,816	99·1	2,08,395	26,99,367
Presidency ...	15,95,441	11,08,697	10,96,617	98·5	1,71,297	14,37,039
Rajshahye ...	5,50,723	10,09,661	9,54,472	94·5	70,979	5,34,967
Dacca ...	5,79,174	2,70,641	3,11,003	114·9	44,247	4,93,033
Chittagong ...	1,16,938	3,24,622	3,39,492	104·5	4,530	97,454
Patna ...	10,85,688	12,29,818	10,53,786	85·6	88,707	11,85,414
Bhagulpore ...	6,75,123	3,31,311	3,77,971	114·0	1,17,715	5,10,803
Orissa ...	1,16,313	1,91,891	1,74,226	90·7	21,777	1,04,291
Chota Nagpore ...	3,93,730	5,04,807	5,09,331	100·8	26,756	3,62,367
Total for 1890-91 ...	79,81,432	98,29,588	(a)96,35,714	98·0	7,57,403	74,24,535
Total for 1889-90 ...	1,08,46,289	1,00,15,159	(b)1,02,89,887	102·7	24,52,188	81,84,669
Total for 1888-89 ...	1,12,89,022	1,03,44,555	(c)97,18,391	93·9	10,70,426	1,08,42,802
Total for 1887-88 ...	1,16,36,922	1,02,46,459	(d)99,81,714	97·4	2,15,827	1,16,96,615
Total for 1886-87 ...	81,67,509	1,02,96,659	(e)96,80,751	94·0	3,00,426	84,84,423

(a) Includes advance collections of Rs. 6,632. (b) Includes advance collections of Rs. 65,296. (c) Excludes after adjustment advance collections of Rs. 1,958. (d) and (e) Includes advance collections of Rs. 10,775 and Rs. 1,532 respectively.

There is a decrease in the arrear demand in consequence of remissions granted in the Burdwan, Bhowanipore, and Srinagar estates, and the release of the Badour estate in the previous year. The current demand has also decreased. The decrease is chiefly due to the release of the Chanchal estate. The collections are satisfactory, the percentage being higher than that attained within the last decade, except in the years 1881-82 and 1889-90, when it rose to 99·5 and 102·7, respectively. In the Patna and Orissa Divisions the results are bad, the failure to collect being conspicuous in several of the estates under management. Explanations are given in the accounts of the year's management of the largest estates further on. The Commissioners of these

Divisions have been specially requested to see that better results are attained in the current year. The good results in the Dacca and Bhagulpore Divisions are due to the high percentages (142·8 and 115·3) attained in the Dakhin Shahbazpore and Srinagar estates, respectively. The remissions granted in six large estates* consisted mostly of irrecoverable and nominal items barred by limitation during the time of the late proprietors.

District.	Estate.	Amount. Rs.
Burdwan ...	Burdwan ...	2,02,629
24-Pergunnahs ...	Bhowanipore ...	1,46,896
Rajshahye ...	Dighaputtea ...	53,092
Backergunge ...	Dakhin Shahbazpore	35,411
Shahabad ...	Chandra Kumar ...	45,007
Bhagulpore ...	Srinagar ...	1,17,292
	Total ...	6,00,320

Balances of rent and cesses due to estates.

7. The balances are classified in the following table:—

Divisions.		Due when the estates were taken in charge.				Accrued after the estates were taken in charge.					Total.
		Bad and irrecoverable.	Doubtful and disputed.	Doubtful, not disputed.	Good and in process of recovery.	Not realisable before the close of the year.	Bad and irrecoverable.	Doubtful and disputed.	Doubtful, not disputed.	Good and in process of recovery.	
1		2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan		1,01,505	103	29,207	33,866	285	1,74,081	16,297	1,61,557	21,78,866	26,90,367
Presidency		5,20,215	2,672	615	54,387	77,235	55,314	5,022	16,630	7,04,949	14,37,039
Rajshahye		15,518	924	841	10,911	13,140	1,14,024	2,653	7,718	3,69,238	5,34,967
Dacca		1,04,550	26,315	16,488	4,804	...	90,941	27,985	27,216	1,94,734	4,93,033
Chittagong		352	...	...	10,479	491	3,895	1,537	145	80,615	97,486
Patna		64,793	41,696	13,330	20,255	23,027	1,15,904	1,11,868	1,31,509	6,62,223	11,85,414
Bhagulpore		40,532	...	...	8,120	...	92,096	10,175	282	3,59,398	5,10,603
Orissa		47,259	365	4,460	8,319	107	5,569	68	326	37,818	1,04,291
Chota Nagpore		2,657	1,874	125	4,553	1,072	37,458	23,730	10,639	2,81,059	3,62,367
Total for	1890-91 ...	8,97,381	73,859	65,126	1,55,494	1,16,197	6,80,882	1,99,335	3,58,422	48,08,839	74,24,535
	1889-90 ...	12,89,010	1,63,054	1,51,140	2,60,687	1,46,314	7,03,909	1,83,256	4,61,916	48,18,183	81,84,069
	1888-89 ...	34,64,418	1,73,834	2,19,109	5,27,643	2,64,092	7,87,138	1,49,051	2,81,480	49,83,147	1,08,42,802
	1887-88 ...	44,52,440	1,35,273	1,44,015	7,56,069	2,90,854	3,42,276	3,18,027	2,36,858	50,14,797	1,16,90,615
	1886-87 ...	15,09,048	1,23,006	2,04,531	7,34,586	3,42,012	3,21,504	2,23,780	1,37,495	48,27,171	84,84,423

The balances which are bad and irrecoverable, as well as those which are doubtful of recovery, show a decrease of Rs. 3,06,247 and Rs. 2,63,233, respectively. The decrease consists chiefly of demands which were due before the estates were brought under the management of the revenue authorities.

The following statement shows the principal estates in which the balances exceed the current demand:—

Districts.	Estates.	Current rent and cess demand.	Arrear rent and cess demand at the commencement of the year.	Balance due when the estates were taken in charge.			Balance accrued after the estates were taken in charge.			Total balance at the close of the year.
				Bad and irrecoverable.	Doubtful of recovery.	Good and in process of recovery.	Bad and irrecoverable.	Doubtful of recovery.	Good and in process of recovery.	
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24-Pergunnahs ...	Bhowanipore	1,03,230	9,07,552	5,20,215	3,287	54,387	24,171	14,241	2,13,283	8,29,584
Moorshedabad ...	Cossimbazar	3,41,563	3,70,963	...	...	...	29,229	7,411	2,56,985	3,36,625
Backergunge ...	Dakhin Shahbazpore ...	1,18,017	2,77,407	62,128	22,200	4,804	19,647	17,969	62,792	1,89,540
Mymensingh ...	Dhankoora	1,32,491	2,70,440	41,803	...	...	69,348	30,675	1,24,106	2,65,997
Patna	Sukraj Rai	62,660	73,897	1,477	29,954	3,262	...	9,474	21,946	66,113
Gya	Deo	1,35,400	1,39,666	10,000	3,039	16,120	27,013	38,027	58,367	1,55,266
Shahabad	Chandra Kumar	58,756	1,21,331	8,889	...	...	...	...	82,347	91,236
Bhagulpore ...	Srinagar	3,13,401	6,70,271	40,532	...	8,120	92,088	10,175	3,53,073	5,04,888
Singbhoom ...	Dhalbhoom	78,673	1,34,744	2,850	1,914	4,333	14,805	5,678	1,19,010	1,48,200

The balances have been reduced except in the Deo and Dhalbhoom estates. They are, however, very large in some of the estates. The Board have drawn the attention of the Commissioners concerned to the balances in all cases in which they are heavy, and desired that irrecoverable and fictitious arrears be everywhere fully investigated, and that all inevitable remissions be then allowed, in order that the accounts may be cleared of unreal demands, and the attention of the management concentrated on the real balances and the current demand of the year.

Debts due by estates.

8. The following statement shows the extent to which debts due by estates were paid:—

Divisions.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reductions by compromise.	Balance due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	14,03,009	3,83,630	17,86,639	12,45,168	1,703	5,39,768
Presidency	1,23,089	9,819	1,32,908	10,943	...	1,21,965
Rajshahye	10,288	2,424	12,712	4,058	63	8,591
Dacca	75,113	589	75,702	549	...	75,153
Chittagong	39,485	8,182	47,667	14,611	...	33,056
Patna	16,35,873	1,00,440	17,36,313	74,171	4,504	16,57,638
Bhagulpore	33,827	3,232	37,059	5,232	...	31,827
Orissa	2,257	...	2,257	335	...	1,922
Chota Nagpore ...	14,29,738	56,622	14,86,360	2,39,214	1,046	12,46,100
Total for 1890-91 ...	47,52,679	5,64,938	53,17,617	15,94,281	7,316	37,16,020
Total for 1889-90 ...	44,63,931	11,91,358	56,55,289	8,24,900	5,166	48,25,223
Total for 1888-89 ...	48,28,815	8,38,301	56,67,116	11,37,668	25,980	45,03,486
Total for 1887-88 ...	53,88,793	11,06,673	64,95,466	4,28,826	15,069	50,51,571

The balances have been reduced by over $10\frac{1}{3}$ lakhs of rupees. The reduction appears in all Divisions except Dacca and Patna, and is due principally to the payment (*a*) by the Burdwan Raj estate of over $6\frac{1}{5}$ lakhs on account of principal and interest due to the Bank of Bengal, and (*b*) by the Nyagram estate in Midnapore of nearly $5\frac{2}{3}$ lakhs for the liquidation of the debt due to the Maharaja of Vizianagram, as stated in paragraph 59 of the previous year's report. The estates most involved at the close of the year are named in the margin.

District.	Estate.	Amount.
		Rs.
Midnapore ...	Basudebpore ...	3,31,327
Moorshedabad ...	Nashipore, *debutter* ...	1,13,773
Gya ...	Deo ...	12,92,013
Shahabad ...	Chandra Kumar ...	1,54,362
	Chand (Hurbans Narain Singh) ...	1,38,127
Hazaribagh ...	Doranda ...	98,077
	Satgawan ...	1,49,489
Singbhoom ...	Dhalbhoom ...	2,13,260
Manbhoom ...	Burrabhoom ...	1,11,333

Management charges.

9. The following statement shows the cost of management in each Division:—

Divisions.	Manager's pay, commission, establishment, travelling allowance and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total charges shown in columns 2 to 4.	Percentage of total charges shown in column 5 on the current rent and cess demand of estates.	Percentage of charges shown in column 2 on the current rent and cess demand of estates.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.		
Burdwan ...	2,07,953	5,320	39,942	2,53,215	5·2	4·2
Presidency ...	88,667	4,566	41,944	1,35,177	12·1	7·9
Rajshahye ...	1,21,489	9,305	11,787	1,42,581	14·1	12·0
Dacca ...	42,286	2,955	2,832	48,073	17·7	15·6
Chittagong ...	31,432	1,975	3,417	36,824	11·3	9·6
Patna ...	1,29,577	742	645	1,30,964	10·6	10·5
Bhagulpore ...	53,100	1,487	17,152	71,739	21·6	16·0
Orissa ...	24,329	777	7,734	32,840	17·1	12·6
Chota Nagpore ...	37,783	1,281	1,070	40,134	7·9	7·4
Total for 1890-91 ...	7,36,616	28,408	1,26,523	8,91,547	9·0	7·4
1889-90 ...	7,70,069	33,999	2,24,168	10,28,236	10·2	7·6
1888-89	7,65,109	32,647	1,38,101	9,35,857	9·0	7·3
1887-88	7,37,817	29,369	1,16,275	8,83,461	8·6	7·2
1886-87	7,74,420	25,421	1,48,851	9,48,692	10·0	8·2

The total charges of management proper have been slightly reduced, being 7·4 per cent. on the rent and cess roll of Rs. 98,29,588, against 7·6 per cent. in the preceding year. The reduction is chiefly in the Dacca and Bhagulpore Divisions, in consequence of decrease in the charges in the Dhankoora, Dakhin Shahbazpore and Srinagar estates. There is, however, an increase in five Divisions, especially in Orissa. In this Division the increase is due to the high cost of management of the Madhupore and Shahabunder estates. Measures for the reduction of the charges in these two estates are under the consideration of the local officers. The decrease in the cost of construction and repairs of cutcherry buildings appears principally in the Rajshahye Division, in which Rs. 6,949 were spent by the Dighaputtea estate, against Rs. 10,405 in the preceding year. The reduction in the survey and settlement charges is on account of the completion of the operations in the Chooramon, Maldwar, Sunkerpore, and Srinagar estates.

Rates.

10. The surplus to the credit of the general management rate at the close of 1889-90 was Rs. 82,042. The charges (Rs. 56,582) during the year exceeded the receipts (Rs. 54,147) by Rs. 2,435. The surplus was thus reduced to Rs. 79,607. There was, however, a total balance of Rs. 7,136 due from estates on the 31st March last, which will be recovered in the current year. The receipts of the treasury rate amounted to Rs. 17,285.

Audit of accounts.

11. There were during the year 22 estates with a rent and cess roll of Rs. 50,000 and upwards, whose accounts are audited by the Examiner of Local Accounts and his staff. The Nashipore estate has been released since the close of the year. Of the remaining estates the accounts of eight for the year 1889-90 have been audited, and those of three are under audit. In the other cases the auditors have not yet been able to undertake the audit. The audit hitherto made by the Examiner of Local Accounts having been found to be unnecessarily elaborate and lengthy, extending in many cases over several months, the Board have thought it advisable to provide for shorter audits at more frequent intervals, as, dealing with more recent accounts, they are likely to prove more useful, while at the same time correspondence arising out of the audits would be reduced. The Accountant-General, concurring with the Board, has issued a revised set of instructions for the guidance of the local auditors to secure this object. At the same time the Board have instructed Commissioners to see that the monthly audit prescribed by rule 8, Section IV of the Wards' Manual, 1888, for the accounts of all estates, is carried out regularly and thoroughly. When the Manager's office is at or close to the head-quarters of the district, the audit will be done within the first half of each month in the office of the Manager by examination of the books actually in use. This will render it unnecessary to have copies of the accounts submitted to the Collector, the preparation of which has hitherto given much trouble in the offices of the Managers, and delayed the audits. The question of revising the fee for the audits by the Examiner of Local Accounts, which is at present payable at six annas per cent. on the current rent and cess demand of the larger estates, except the Burdwan Raj, is under consideration.

The rules framed by the local auditor for the conduct of business in the Raj Account and Treasury Departments were introduced into the Manager's office at Burdwan from the 14th June 1890, and in the offices of the Sub-Managers at Koojung and Soojamoota from the 13th April 1891. Arrangements have recently been made with the Accountant-General for an annual examination of the accounts of the whole estate by an officer deputed from the Local Accounts Department, in addition to the monthly audit of the accounts of the three portions of the estate by the Collectors of Burdwan, Cuttack, and Midnapore, as required by the rule above cited.

Schools, dispensaries, works of improvement, &c.

12. The following statement shows the expenditure on schools, dispensaries, maintenance of buildings, &c., and works of improvement:—

Divisions.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	26,387	14,376	62,631	10,674	1,14,068
Presidency	8,427	2,915	53,737	11,076	76,155
Rajshahye	7,314	8,891	32,647	13,291	62,143
Dacca	760	36	3,915	4,167	8,908
Chittagong	573	120	6,447	1,567	8,707
Patna	8,108	1,790	37,029	6,074	53,001
Bhagulpore	914	1,058	6,322	1,218	9,512
Orissa	2,820	1,261	4,260	7,806	16,147
Chota Nagpore ...	3,908	1,808	6,190	2,531	14,437
1890-91 ...	59,241	32,255	2,13,178	58,404	3,63,078
1889-90 ...	69,301	38,732	2,24,439	66,930	3,99,402
Total for 1888-89 ...	58,707	38,110	1,24,698	58,167	2,79,682
1887-88 ...	63,933	34,276	1,57,099	43,259	2,98,567
1886-87 ...	62,193	31,846	1,50,077	69,662	2,13,778

The expenditure under each of the headings has decreased. The decrease in the contributions to schools is most marked in the Rajshahye Division, and is due to the fact that in the previous year Rs. 10,000 were paid by the Dighaputtea estate as a special grant to the Rajshahye College. The reduction in the grants for the maintenance of dispensaries is due partly to the expenditure in the Burdwan estate having been Rs. 2,480 less than that in the previous year, and partly to the release of the Chanchal estate in the Bhagulpore Division. There is, however, a large increase in the Chota Nagpore Division in consequence of the establishment of a new dispensary at the cost of the Jheria estate. The greater portion of the decrease in the expenditure for the maintenance of buildings and other immoveable property appears in the Rajshahye and Patna Divisions. In Dighaputtea the expenditure on buildings was Rs. 16,260, against Rs. 31,890 in 1889-90. In Tikari the amount spent was Rs. 25,490, or Rs. 19,788 less than that in the previous year. Of the expenditure in this estate, over Rs. 13,000 were on account of buildings, and nearly Rs. 12,000 for *gilandazi* or irrigation works, which have been of great benefit to the estate. The large increase shown against the Presidency Division is entirely due to the disbursement of Rs. 51,828 by the Cossimbazar estate for the repairs of several houses. The chief cause of the decrease in the expenditure on land improvements and on works designed for the benefit of the tenantry is the release of the Chanchal estate. In the Kanika estate in Orissa Rs. 7,408 were spent on embankments and tanks, against Rs. 11,321 in the preceding year. Protective works are much needed in this estate. One work in particular is said to be urgently wanted in Elaka Chamuka, that is, an embankment joining the two existing embankments along the Kharsua and Brahmini. Several villages are reported to have been considerably damaged in July 1890 for want of this embankment. The Commissioner says that this is a matter in which skilled professional opinion is absolutely necessary, but it cannot at present be obtained, as the District Engineer who was in charge of the works in the wards' estates in Cuttack has resigned. Proposals for the appointment of a special Engineer are under consideration. The officers of the Public Works Department will also be consulted in future before embankments are constructed. The increase in the expenditure in the Presidency, Dacca, and Patna Divisions is due to larger sums having been spent by the Bhowanipore, Dhankoora, and Tikari estates. In reviewing the budget estimates of estates with a large surplus, the Board have noticed the small amounts spent on improvements in several cases and directed that adequate provision be made for such expenditure. It is, therefore, expected that a larger expenditure will be incurred in the current year.

Agricultural improvements or experiments.

13. The cultivation of Buxar wheat was tried in 14 estates, but the experiment was more or less unsuccessful everywhere, except in some of the villages of the Maldwar estate in Dinagepore. Experiments in potato cultivation failed in two estates, met with little success in six, and were successful in the Sarail portion of the Cossimbazar estate in Tipperah, Fazl Ali Khan's estate in Chittagong, and the Jheria estate in Manbhoom. English vegetables were successfully grown in Fazl Ali Khan's estate, the Sunkerpore and Haripore estates in Dinagepore, and the Burdhankotee estate in Rungpore. The cultivation of sugarcane in the Jheria estate gave poor results. The cuttings of the Bombay and Saharunpore varieties supplied to the Madhupore estate in Cuttack were, however, very successful, the outturn being 43 maunds of molasses worth Rs. 400, against an outlay of Rs. 111. An experiment with paddy was made in the Jheria estate and in the Koojung portion of the Burdwan Raj estate in Cuttack, but the results in the latter estate were unsatisfactory. In the Madhupore estate Nankin cotton did fairly well, but an experiment with ground-nuts was not encouraging. Pine-apples were grown with fair success in the Turkoa estate in Midnapore. The cultivation of barley in Sarail failed, and it was much affected by want of rain in Fazl Ali Khan's estate. The experimental tobacco crop in the last-mentioned estate was poor owing to drought, while it was greatly damaged in Sarail by heavy showers of rain in February. In Koojung 388 betelnut trees were planted, of which 88 have died. Arrangements have been made by the Agricultural Department to send up a ploughman to Bhugwant Narain Singh's estate in Patna to

show the tenants how to use the Sibpur ploughs. The Beheea sugarcane mills are said to be extensively used by the ryots of the Sunkerpore estate. These mills have, in fact, been generally adopted throughout the Rajshahye Division. The introduction of Hansi and Hissar bulls is to be tried in the Sarail and Jheria estates for the improvement of the breed of cattle. In Burdhankotee much progress was made towards the reclamation of jungle by the Sonthals, who attempted jute cultivation with great success. There has been considerable extension of cultivation in the Kanika estate in Cuttack, 1,534 mâns of uncultivated land having been brought under the plough during the year under report.

On the recommendation of the Commissioner, the Board have sanctioned the continuance for a further term of two years of the model farm in the Burdwan Raj estate, under the supervision of one of the Assistants of the Agricultural Department. During the year experiments were made with *aus* and *amun* paddy, sugarcane, jute, fodder grasses, maize, potato, cotton, wheat, oats, barley, gram, peas and lentils. The Commissioner reports as follows:—

"The experiments tried with manured and unmanured paddy and with Saharunpore sugarcane seem to have failed from neglect of obvious considerations. The produce of *aus* paddy was very poor, while *amun* gave a satisfactory yield. The results of the experiments tried on sugarcane, grasses and maize were average. The jute and cotton experiments were partially successful. The result of the potato cultivation was fair, while that of wheat, peas and lentil was unsatisfactory."

The farm has not so far paid its expenses, the receipts in the past year from the sale-proceeds of products being Rs. 938 against a cost of Rs. 1,602. In the Board's opinion, however, the money lost by the Raj annually by the experiments is a small amount for so large an estate to pay for such a purpose. Whatever be the results of the farm eventually, the Board consider that the Agricultural Department should be given a full opportunity of showing whether its officers can really be of service to the people in extending the cultivation of particular crops to new localities and in teaching improved methods of cultivation.

Total receipts and disbursements.

14. The year opened with a cash balance of Rs. 15,93,296, and the receipts during the twelvemonth were Rs. 1,28,14,163, including (in addition to rent and cess collections) Rs. 1,48,125 on account of debts recovered, Rs. 17,24,189 obtained from miscellaneous sources, and Rs. 13,06,135 shown under heading "Suspense Account." The disbursements aggregated Rs. 1,26,30,696, including (besides payments on account of revenue, rents, cesses, management, rates, debts, schools, dispensaries, maintenance of buildings and other immoveable property, and works of improvement) Rs. 2,69,762 for law charges, Rs. 11,78,088 for the maintenance of proprietors and their families and social and religious ceremonies, Rs. 45,748 for the education of wards, Rs. 5,44,753 for miscellaneous charges, Rs. 7,90,828 for investments in landed property and Government securities, and Rs. 12,22,718 shown under heading "Suspense Account." The last item is far too large. It apparently represents sums regarding which full particulars are not known in the offices of the Managers when the annual return is prepared, but the Board have specially provided by rule for the keeping of the accounts open for one month after the close of the year for the adjustment of such sums, and it would appear that proper use is not made of the extension of time allowed. The attention of the Commissioners has been drawn to the matter. The year closed with an increased cash balance of Rs. 17,76,763, besides Government securities and railway debentures to the value of Rs. 44,25,722. The estates which have the largest investments in securities are noted in the margin.

District.	Estate.	Amount. Rs.
Burdwan ...	Burdwan Raj ...	14,22,266*
Midnapore ...	Turkoa ...	1,09,305
Moorshedabad ...	Cossimbazar ...	4,41,420
Dinagepore ...	Muldwar ...	47,573
Rajshahye ...	Dighaputtea ...	15,66,573
Chittagong ...	Fazl Ali Khan ...	1,04,934
Patna ...	Bhugwant Narain Sing. ...	29,470
Gya ...	Tikari ...	1,86,295†
Durbhunga ...	Narhan ...	1,07,881
Bhagulpore ...	Srinagar ...	1,02,619
Cuttack ...	Kanika ...	1,06,335

* Includes railway debentures to the value of Rs. 2,00,000.
† Includes railway shares to the value of Rs. 10,000.

15. The following statement prepared from the annual report of the Director of the Department of Land Records and Agriculture shows the progress made in the surveys and preparation of records of rights in wards' estates :—

Surveys and records of rights.

Name of Estate.	Number of ryots.	Estimated area in acres.	Area surveyed— Up to 31st March 1890.	Area surveyed— During 1890-91.	Area of which survey remained under report to the Settlement Officers.	Number of ryots whose rental has been recorded and status determined.	Cost up to 31st March 1891. Survey.	Cost up to 31st March 1891. Settlement.	Rate of cost per acre. Survey.	Rate of cost per acre. Settlement.	Increase in rentals of tenures where rents have been settled.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
Srinagar-Ramali	79,890	444,800	444,800	...	444,800	77,989	Rs. 1,32,025	Rs. 1,48,005	Rs. A. P. 0 4 9	Rs. A. P. 0 5 5	Rs. 25,140	Figures for Pergunnah Hukumapur only.
Burdwan Raj Khas Mahals ...	2,954	13,586	15,580	...	15,580	2,007	...	13,481	...	0 14 0	1,805	
	12,145	28,880	12,160	10,720	10,720	3,914	...	10,252	...	0 5 8	...	Figures for Pergunnah Soojamoota only. Existing rents are to be adhered to according to the composition now under consideration.
Sunkerpore	32,607	157,802	157,802	...	157,802	32,607	80,611	43,706	0 7 3	0 2 11	17,046	
Chooramon	10,481	55,134	55,134	...	55,134	10,481	20,206	13,617	0 5 11	0 3 10	141	Surveyed by non-professional agency. Existing rents only were recorded.
Maldwar	16,276	98,405	98,405	...	98,405	19,276	30,113	24,038	0 5 8	0 2 9	4,508	
Dakhin-Shahbazpore	1,248	88,616	35,138	44,460	4,877	1,032	47,101	4,421	...	...	16	The survey has been completed.
Sirail Pergunnah (Cossimbazar).	60,000	180,964	Not known.	Not known.	70,893	1,440	1,21,298	8,776	0 8 0	...	1,020	
Koojung (Burdwan Raj) ...	30,085	236,480	144,960	...	144,000	14,512	50,635	15,576	0 5 8	0 5 7	814	
Kanika	Not known.	282,240	115,840	166,400	166,400	6,738	65,817	6,971	...	...	3,731	

The Director has in the body of his report given accounts of the operations in these estates. In the Sunkerpore, Chooramon, and Maldwar estates the work having been completed, the final reports have been submitted. A small area in Maldah, belonging to the Srinagar estate, remains to be settled. It is hoped that this work will be shortly completed and the final report received. The estate has recently been released from the management of the Court of Wards. The settlement proceedings in Pergunnahs Hukumapur and Soojamoota belonging to the Burdwan Raj have not been satisfactory, and have formed the subject of correspondence since the close of the year with which the Government is acquainted. The report of Lala Ban Behari Kapur, the Manager of the Raj, regarding the compromise which he has effected with the Soojamoota ryots, has been received from the Director, and orders will shortly be passed by the Board.

With reference to paragraph 6 of the Government Resolution on the report for 1889-90, the Board requested all Commissioners to consider and report in what new estates in their Divisions surveys and the preparation of records of rights should be undertaken. After considering the replies received, the Board have approved of proposals to undertake these operations in the Talipabad estate in Dacca and the Jogearah estate in Durbhunga, comprising 43,416 and 1,716 acres respectively. The general survey and settlement of the districts of Chittagong, Cuttack, Balasore, and Pooree, now proceeding, will assist the Court of Wards in the settlement and re-adjustment of rents of wards' estates in those districts.

Rules for the maintenance of the settlement and survey records in estates the settlements of which have been completed were issued by the Board during the year. They direct the annual examination and attestation of every entry in the khatian by the patwari in the presence of the ryots, and the comparison of the village maps with existing facts field by field. Registers of discrepancies in the khatians and the maps are then to be prepared, and, after this, annual returns of (1) mutations of names on account of transfers by inheritance, sale or partition of holdings, (2) deceased and absconded ryots whose holdings have not been resettled, and (3) new settlements of abandoned holdings or waste lands to be compiled and submitted with the registers for record in the

Circle office or the Manager's office, as may be convenient. The work of the patwari is to be checked on the spot by the Circle officer or Tehsildar by comparing not less than 15 per cent. of the entries in the khatians; and those officers are also to check the annual returns. When it becomes necessary to alter the maps, accurate measurements must be made and a procedure laid down in the rules followed. These rules have been issued for general observance, and where the establishment of qualified patwaris is deficient, steps will be taken to appoint competent men as opportunity occurs, the ordinary tehsil establishment being in the meantime strengthened. On the Srinagar-Banaili estate there are 104 putwaris, of whom 48 are proficient in surveying, while the rest have received some training. The estate has, however, now passed out of the hands of the Court of Wards, and the Board are not sanguine that the records will be properly maintained under private management. The same remark applies to the Chooramon estate which is also no longer under the Court's management. In the Sunkerpore and Maldwar estates the requisite measures have been taken for the maintenance of the records, and the result will be watched.

Operation of the certificate procedure.

16. The following statement illustrates the working of the certificate procedure:—

Divisions.	Number pending from last year.	Number filed during the year.	Total.	Disposed of during the year.	Pending more than six months.	Pending less than six months.	Total.	Amount of rent and cesses recovered by certificates made in 1890-91 for the recovery of arrears due from estates.	Total annual rent and cesses of estates.	Percentage of column 9 on column 10.
1	2	3	4	5	6	7	8	9	10	11
								Rs.	Rs.	
Burdwan	10,263	2,104	12,367	7,107	5,118	142	5,260	55,404	48,58,137	1·1
Presidency	1,613	911	2,524	1,062	1,459	63	1,522	65,122	11,08,607	5·8
Rajshahye	853	387	740	363	313	64	377	20,778	10,09,061	2·0
Dacca	1,485	850	2,344	1,256	1,006	82	1,088	44,898	2,70,644	16·5
Chittagong	1,308	2,710	4,018	3,149	552	317	869	55,882	3,24,622	16·9
Patna	793	708	1,501	881	525	95	620	1,03,812	12,20,818	8·4
Bhagulpore	4,106	1,988	6,394	3,426	2,597	371	2,968	64,697	3,31,311	19·5
Orissa	279	530	809	394	279	136	415	11,158	1,91,891	5·8
Chota Nagpore	667	778	1,445	860	344	241	585	39,219	5,04,807	7·7
1890-91 ...	21,167	10,975	32,142	18,438	12,193	1,511	13,704	4,60,970	98,20,588	4·6
1889-90 ...	23,018	15,397	38,415	17,628	18,546	2,241	20,787	6,32,003	1,00,15,159	6·3
Total of 1888-89 ...	10,176	24,922	35,098	12,080	21,371	1,647	23,018	8,03,017	1,03,44,555	8·3
1887-88 ...	6,845	12,418	19,263	9,085	8,378	1,800	10,178	5,86,358	1,02,46,459	5·7
1886-87 ...	5,346	9,163	14,509	7,664	5,165	1,680	6,845	4,57,423	1,02,96,589	4·4

The decrease in the number of certificates filed and pending is satisfactory; but the number disposed of during the year should have been larger. It appears to be the practice with some Certificate Officers not to take any action after the filing of certificates for a ward's estate and the issue of the prescribed notice to the judgment-debtor, unless they are moved by the Manager, and numerous certificates are thus allowed to remain pending for an indefinite period when the Manager is negligent or gives no notice of settlements effected with the defaulters out of Court. There is some warrant for this course in one of the rules under the Act, but the Board have already pointed out to some officers that it is the Certificate Officer's duty to see that the certificates are promptly disposed of, and that he should not wait to be moved by the Managers, but call on them, whenever necessary, for lists of property or other information. General orders to this effect will now be issued. The decrease in the number of institutions extends to every Division except Orissa. It was most

marked in the Bhagulpore Division. The number of pending cases is large in the Burdwan, Bhagulpore, and Presidency Divisions. The great majority shown against the Burdwan Division is on account of the Burdwan Raj estate. The disposal of these certificates has been kept in abeyance pending the settlement of the dispute with the Soojamoota ryots by compromise. A final arrangement will, it is hoped, be shortly concluded, and a great number of the certificates could then be struck off. There has hitherto been much delay in executing certificates through information regarding property to be attached not being promptly supplied by the Managers. The Commissioner of Burdwan has now directed that a list of the property of every defaulter should be submitted with the requisition for a certificate. Attachment could thus be promptly effected immediately after failure to pay in compliance with the prescribed notice. This procedure, if properly maintained and enforced, is calculated to bring about a decided and very necessary improvement. The Board contemplate issuing general instructions of the same character to all district officers. The certificates pending in the Bhagulpore Division are on account of the Srinagar estate, which has been recently released from the management of the Court of Wards. In the Presidency Division the pending certificates are for arrears on the Cossimbazar and Bhowanipore estates. The Commissioner has been requested to see that special measures are taken to clear them off during the current year.

Condition of the tenantry.

17. In the Burdwan Division the harvest was generally well up to the average, and the condition of the tenants was good, except in one or two parts of Midnapore, where they are stated to have had short crops for several years. The relations of the ryots with the managing agencies were also satisfactory, save in the Soojamoota estate, where the long-standing dispute with the Burdwan Raj had not been settled. In the Presidency Division the crops were favourable, except in tracts which suffered from the floods due to the breach in the Bhagiruthee embankment. In the Rajshahye Division the tenants on the three estates in Dinagepore were well off. In Rajshahye, Rungpore, and Julpigoree, however, much damage was done by floods, and this affected the condition of most of the ryots on the wards' estates. In the Dacca Division the tenants are everywhere prosperous, especially on the Dakhin Shahbazpore estate, where, as previously reported, the Collector thinks that there is not a poor man, and the harvests of the year were good, though probably somewhat less favourable than in the preceding year. The tenants are reported to be refractory in some villages, but, with this exception, there was no friction. In Chittagong the crops of the year are described as splendid. Few of the tenants are in debt. They sometimes borrow money, but repayment follows just after the harvest is gathered. Every encouragement is given to them to bring new lands under cultivation and to try new crops. In Noakhally also the tenants were prosperous. In the Patna Division the general condition of the tenants was one of average prosperity. In certain estates there were, it is stated, adverse circumstances which affected their condition, and symptoms of a disposition to withhold payment of rent manifested themselves. In Patna the rice crop was good, but both the bhadai and rabi crops suffered, the former from inundation and the latter from rain and hailstorms in March. The tenantry throughout the district of Gya were in better circumstances than in the previous year, in consequence of a more than ordinarily good outturn of the rice crop. In Tikari it is reported that the results of the expenditure on *gilandazi* or works of irrigation are showing themselves most markedly. Villages which had become almost depopulated are attracting settlers, and uncultivated wastes are giving place to well-irrigated and well-cultivated, richly productive areas. The tenants of the estate in the Chupra district, however, suffered severely from the destructive floods of the year. Collections had to be suspended and some relief has been given. In the Chumparun and Mozufferpore villages of the estate the tenants have shown disinclination to pay fair rents, and have combined with considerable success to prevent realisations under the certificate procedure. Measures have been taken to establish a better state of things in those villages. In Shahabad the condition of the tenants was tolerably good, but in one estate many of the higher castes having sublet their holdings at small profits are badly off, and are said to form a useless body of middlemen whose existence is harmful to the estate

and the sub-tenants. In the Bhagulpore Division the condition of the tenants was, on the whole, prosperous. The tenantry in the wards' and encumbered estates of the Chota Nagpore Division generally enjoyed a year of prosperity and contentment, the only exception being in parts of the Lohardugga district. Much friction existed in six estates of that district, owing to the conversion of a large number of tenants to Christianity. In Orissa the condition of the tenantry was good on all the estates, except in certain villages of Kanika and Koojung, which were visited by storm-waves causing considerable damage to the crops.

Education of wards.

18. The Maharaj Kumar of Burdwan continued to learn English under a European Governess, and Bengali from a pundit, and made fair progress. His health has been generally good. He takes riding lessons, and amuses himself with tennis, rinking, and a tricycle. Since the close of the year Babu Ram Narayan Dutt, B.A., Principal of the Raj College, has been appointed to be his private tutor on Rs. 250 per mensem rising to Rs. 500 in five years. A pundit on Rs. 35 per mensem has also been appointed to teach him Sanscrit. The Turkoa minor is doing fairly well in the 4th class of the Midnapore Collegiate School. The progress of the Basudebpore minor in the Model Vernacular School at Basudebpore is, on the whole, satisfactory. The Bhowanipore ward was removed to Calcutta and placed under Babu Tripura Charan Banerjee, who was appointed in October 1890 as Tutor-Guardian on a gross salary of Rs. 250 a month. The ward is reported to have made no perceptible improvement yet. The Cossimbazar ward could not appear in the annual examination of the Berhampore Collegiate School, held in February 1891, on account of ill-health; but in view of his general progress throughout the year, he has been promoted to the 3rd class. His Tutor, Babu Kanai Lall Banerjee, B.A., is said to take great interest in his education. He takes regular exercise, such as riding and tennis. The Dighaputtea wards have been removed to Calcutta to complete their education. The two elder are at the Presidency College and the two younger at the Hare School. Babu Hara Govinda Sen, late Professor of the Rajshahye College, is their Guardian on a salary of Rs. 500 a month. He and Babu Lal Gopal Chakravarti, M.A., who is tutor on Rs. 200 a month, give private tuition in English, History, Logic and Mathematics to the two elder wards, who also have private tutors in Sanscrit and Science on a salary of Rs. 75 and Rs. 50 per mensem, respectively. The two younger wards have additional tutors on Rs. 50 and Rs. 25 per mensem for English and Sanscrit. The progress of the four wards is reported to be satisfactory. The Maldwar wards, who are yet young, live with their mother. They are being taught reading and writing by an English teacher and a pundit. The Sunkerpore ward appeared at the last Entrance Examination, but failed. The progress of the Haripore minor was not satisfactory. The Burdhankotee ward, who is dull, is still in the 4th class of the Rungpore Zillah School. He is, however, a fair shot and rides well. Both the Dhankoora wards were removed to Mymensingh, and are reported to have taken an interest in the management of their estate. They ride well. Salamat Ali Khan of Chittagong is making fair progress at the Hooghly Collegiate School. Bhugwant Narain Singh of Patna, being subject to epileptic fits, was, under the advice of the Civil Surgeon, withdrawn from the Patna Collegiate School and taught at home by a resident tutor. Sukraj Rai was admitted into the Bhagulpore Zillah School, and his progress was satisfactory. He has two tutors, one, who resides with him, for general subjects, and the other for Urdu and Persian. The Tikari minor suffered from continued delicacy, and his progress in education has been thereby hindered. In order that he may be under the constant supervision of the Civil Surgeon, he will have to reside more in Gya than has yet been customary, and a house has been recently rented for him. Deo Kumar and Dharam Kumar continue to attend the Arrah Zillah School, and are doing well. The reports of Mr. Oswell, Tutor-Guardian, regarding the moral and physical progress of the Narhan ward, are not satisfactory. The minor made an extended tour in the North-Western Provinces and visited Calcutta. Arrangements are being made for his removal to Mozufferpore, where he will be taught zemindari management. The eldest Srinagar ward attained his majority on the 13th July 1891. He has a fair knowledge of English, and has been attending the Manager's office for the last

two years. The Collector believes that he has benefited by this system of training. The second and third wards attended the Bhagulpore Zillah School and were promoted to the 2nd and 4th classes, respectively. Their attainments are reported to be good for their age. The eldest son of the Dhanwar ward is in the 4th class of the Hazaribagh Zillah School and is said to be gradually improving, and to be not below the average of his class.

Laws.

19. A Bill was introduced into the Bengal Legislative Council in March 1891 for the amendment of the Court of Wards Act, IX (B.C.) of 1879, on the lines of clause (*g*) of section 194 of Act XIX of 1873 (the North-Western Provinces Land Revenue Act), with a view to enable the Government to bring under the Court of Wards, until their debts are liquidated, the property of encumbered estate-holders declared disqualified on their own application. It was referred to a Select Committee for report.

Collectors have in two or three cases been appointed guardians of minors under the new Guardians and Wards Act, VIII of 1890. Notifications have been issued by the Government under sections 11 (2), 22 (2) and 23. The management of estates made over to the Collectors has, as was the intention when the Act was under discussion, been placed under the Board of Revenue as Court of Wards. A Circular Order has been issued by the Board, explaining the provisions of the Act and directing that all rules prescribed for the management of wards' estates be followed in the management of estates by a Collector under the Act, as far as they are applicable, and except as otherwise provided in the Act. The Board have also directed that their sanction be obtained before the Collector agrees to accept charge of an estate. It is necessary to guard thus against very troublesome or petty estates being placed under the control of the Court of Wards.

Since Act IX (B.C.) of 1879 came into force, the Commissioner of Bhagulpore has been exercising the powers of the Court of Wards in the Sonthal Pergunnahs. The jurisdiction of the Board of Revenue has now been extended to that district.

Merits of officers.

20. The Board have been generally satisfied with the manner in which the Commissioners have conducted their duties in the Wards' Department. Special acknowledgment is due to Messrs. Smith, Stevens, and Toynbee.

The following Collectors and Managers have been commended for their work in this Department by the Divisional Commissioners and have come favourably to the notice of the Board:—

Collectors.

Mr. A. Forbes.
„ A. A. Wace.
„ C. W. Bolton.
Mr. C. R. Marindin.
„ H. Savage.
„ J. G. Ritchie.
Mr. D. J. Macpherson.
„ E. N. Baker.
„ R. W. Carlyle.

Managers (Deputy Collectors and Sub-Deputy Collectors).

Babu Bogolanund Mookerjee, Cossimbazar Estate, Moorshedabad.
„ Koylash Chandra Das, Wards' Estates, Chittagong.
„ Beni Madhub Chatterjee (Sub-Manager), Cossimbazar Estate, Tipperah.
„ Soshi Kumar Dutt, Dakhin Shahbazpore Estate, Backergunge.

Managers (Non-gazetted officers).

Mr. M. Halliday, Narhan Estate, Durbhunga.
Moulvie Buzl-ul-Huq, Burchankotee Estate, Rungpore.
Babu Moti Lal Mookerjee, Dhalbhoom Estate, Singbhoom.
„ Poresh Nath Ghose, Encumbered Estates, Manbhoom.

PART II.

ESTATES WITH A RENT-ROLL OF Rs. 50,000 AND UPWARDS.

BURDWAN.

21. *Burdwan.*—The difficulties and irregularities in connection with the Raj affairs have during the year been the subject of much correspondence. The dual system of management under which Lala Ban Behari Kapur and Mr. H. R. Reily were Joint-Managers, each on a salary of Rs. 1,000 a month, proved unsatisfactory. In January 1891 the latter gentleman was appointed Settlement Officer of Orissa. In April the Government, on the Board's recommendation, sanctioned the appointment of Lala Ban Behari Kapur as sole Manager, with two Assistant Managers* on an equal footing under him, on a salary of Rs. 300 and Rs. 400, respectively, rising to Rs. 500 in five years, security for Rs. 5,000 in cash or Government promissory notes and an agreement for liquidated damages for the same amount. The Government at the same time approved of a provisional scheme for the distribution of the work of the estate between the Manager and his Assistants, and allowed the Manager to make such modifications in it as he may consider necessary, subject to the Board's confirmation. During the year the subordinate managers at Soojamoota and Koojung were changed. In September 1890 Babu Hari Narain Banerjee, Sub-Deputy Collector, was appointed on a salary of Rs. 200 net and an agreement for liquidated damages for Rs. 2,000 as Sub-Manager at Soojamoota *vice* Babu Digumber Dass, who was promoted as Sub-Manager of Koojung on a salary of Rs. 200, security for Rs. 2,000 and an agreement for Rs. 3,000 for liquidated damages in the place of Munshi Dedar Buksh, Sub-Deputy Collector, who reverted to the regular line. With the co-operation of Lala Ban Behari Kapur, the Collector has already made improvements in some departments of the Raj. But there are still many defects which should be gradually remedied under the new system of management.

Managing Agency.

* Babus Srinath Dutt and Ashutosh Sen.

22. The rules framed by the Local Auditor, Babu Asutosh Singha, and approved by the Board, for the conduct of business in the Raj Account and Treasury Departments were introduced into the Manager's office at Burdwan from the 14th June 1890 and in the offices of the Sub-Managers at Koojung and Soojamoota from the 13th April 1891. The Board have recently arranged with the Accountant-General that, in addition to the monthly audit of the accounts of the three portions of the estate by the Collectors of Burdwan, Cuttack, and Midnapore, as required by rule 8, Section IV of the Wards' Manual, 1888, there shall be an annual examination of the accounts of the whole estate by an officer deputed from the Local Accounts Department.

Accounts of the estate.

23. The question of the claim of Srimati Niranjan Deyi Debi, referred to in paragraph 37 of the report for 1887-88, was re-opened during the year. On the strong recommendation of the local officers and in fulfilment of the promise made to the lady by her brother, Maharaja Aftab Chand Bahadur, the payment to her of Rs. 40,000 in four equal instalments was sanctioned in full satisfaction of all her claims for the cost of building and furnishing a house for herself. The first instalment of Rs. 10,000 was paid in 1890-91 and the remainder will be paid in the three following years.

Claim of Srimati Niranjan Deyi Debi.

24. In the Khas Mehal Department it was found that there was an absence of close and effectual supervision and want of touch between the mofussil subordinates and the head office. In order to remove these evils certain proposals for better supervision and check have been sanctioned. The Superintendent of the Khas Mehals is on deputation to Bankoora for the purpose of discovering some of the concealed mehals, of which the Raj has been dispossessed.

Khas Mehals.

25. The estate is divided into 2,892 lots, against 2,878 in the preceding year, the difference being due to the transfer to the Raj of 15 plots of chokidari chakran lands by Government and of a tank to the Dowager Maharani by the Raj under the terms of the deed of compromise. In recent years

Financial results.

the Raj has lost 239 lots, of which 18 have been made over to the Dowager Maharani in accordance with the terms of compromise and the remainder, consisting chiefly of petty lands purchased by the Raj in Civil Court sales during the time of the late Maharaja, were not taken possession of, as there was no correct information in regard to their boundaries. The failure to trace out the boundaries in so many instances is not satisfactory, and the Commissioner has directed the Collector to find out where the real difficulty lies, and to employ the Assistant Managers in making the necessary local enquiries.

The annual rental at the close of the year was Rs. 41,72,983, against Rs. 41,69,854 in the previous year, the increase being chiefly due to the settlement and resettlement of fallow lands and of unoccupied rooms in the Calcutta bazars. The arrear rent and cess demand due to the estate at the commencement of the year amounted to Rs. 26,62,533, and the current demand (including interest Rs. 92,253) was Rs. 45,43,660. The collections aggregated Rs. 45,23,202,* or 99½ per cent. on the current demand. The percentage, though less than that (101) in 1889-90 is higher than that in each of the four preceding years, 1885-86, 1886-87, 1887-88, and 1888-89, when it was 97·9, 98·2, 99·2, and 98·6, respectively. The results attained in each of the three portions into which the estate is divided for the purposes of management are shown in the margin. The falling off in the collections is mainly in Soojamoota, where disputes existed as to the demand. An agreement has since been arrived at between the ryots and the Manager, and his report on the subject is under consideration. Deducting the remissions of Rs. 2,02,622 on account of the death, desertion and poverty of ryots, the outstanding balance was Rs. 24,80,560.† The bad and irrecoverable balance has decreased to Rs. 2,55,889. The Manager has been directed to apply for the remission of such sums as are really irrecoverable. The staff will then be able to give their undivided attention to the realisable balances. Of the good and recoverable balance, amounting to Rs. 21,23,638, the sum of Rs. 11,55,492 is said to have been realised since the close of the year. This reduces the total balance to nearly one-half.

* Includes advance collections of Rs. 191.

	Current demand. Rs.	Collections. Rs.	Percentage in 1890-91.	Percentage in 1889-90.
Burdwan ...	43,24,863	43,38,913	100·3	101·9
Cuttack (Koojung)	1,35,149	1,32,927	98·3	74·6
Midnapore (Soojamoota) ...	83,648	51,362	61·4	102·5

†

	Rs.
Burdwan	18,82,585
Cuttack (Koojung) ...	2,00,401
Midnapore (Soojamoota) ...	4,38,674

The entire demand of Government revenue and cesses, amounting to Rs. 34,61,501, was satisfied. Of the demand (Rs. 11,320) of rent and cesses due to superior landlords, the unpaid balance was Rs. 796, of which Rs. 20 have been paid since the close of the year, and the remainder could not be adjusted, as the superior landlords did not arrange to receive payment.

The balance of debts due to the estate at the close of the previous year was Rs. 39,32,658, and Rs. 23,288 accrued during the year chiefly on account of costs decreed in suits. Rs. 24,755 were recovered. The remissions amounted to Rs. 38,86,501, of which Rs. 3,83,614 only were the principal debt, the remainder representing costs and interest, which was calculated and added in the accounts year after year, although the entire amount had been barred by limitation long before the estate came under the Court's management. This enormous sum was a purely nominal balance, and the Board on receipt of reports from the local officers sanctioned its remission. Some of the debts were found to be 60 years old. The balance now left is Rs. 44,690, of which Rs. 1,865 only are doubtful of recovery, and the remainder, which is mostly covered by decrees, is under realisation. The debts due by the estate at the commencement of the year were Rs. 4,82,703. To this Rs. 2,60,688 were added during the year, viz., Rs. 2,55,000 on account of a loan taken from the Bank of Bengal to meet the instalment of Government revenue due on the 28th March 1891, Rs. 5,623 interest, and Rs. 65 costs of suits decreed against the estate. The payments were Rs. 6,41,688, and remissions Rs. 1,703. The balance was, therefore, Rs. 1,00,000, which has been paid since the close of the year.

The following statement shows the receipts and disbursements under each head of account :—

Receipts.	Rs.
I.—Cash balance from last year	1,67,149
II.—Rent, including interest	42,38,057
III.—Cesses	2,84,241
IV.—Interest on Government securities	51,906
V.—(*a*) Recovery of debts, &c.	24,755
(*b*) Lands sold	2,212
VI.—Miscellaneous—	
(*a*) Sale-proceeds of fruits	9,483
(*b*) Ditto of old coins	5,20,437
(*c*) Loans received	2,55,000
(*d*) Departmental loan	15
(*e*) Dák cess	8,302
(*f*) Municipal tax	3,710
(*g*) Bonus	1,023
(*h*) Refunds	3,006
(*i*) Schooling fees	788
(*j*) Petty sundries	5,281
VII.—Suspense account—	
(*a*) Deposits received	34,167
(*b*) Advances recovered	48,196
Total ...	56,67,721

Disbursements.	Rs.
1.—Government revenue	30,89,307
2.—Rent to superior landlords	9,263
3.—Cesses	3,07,812
4.—Management of property—	
(*a*) Salary of Managers	21,967
(*a'*) Salary of Sub-Managers	4,093
(*b*) Establishment, travelling allowance, and commission	1,07,037
(*c*) Survey-settlement	39,148
(*d*) Construction and repairs of cutcherry buildings	4,349
(*e*) Special establishments	7,112
(*f*) Contingencies	26,038
5.—Law expenses—	
(*a*) Salary of establishment	21,169
(*b*) Legal Remembrancer's fees	885
(*c*) Other expenses	44,417
6.—Maintenance of proprietor—	
(*a*) Salary of guardian	3,000
(*b*) Allowances to proprietor and family ...	1,38,000
(*c*) Social ceremonies	56,742
(*d*) Religious ceremonies	10,083
(*e*) Doctor's fees and medicines	8,089
(*f*) Other expenses	18,022
(*g*) Debseba	89,182
(*h*) Salary of servants for the family ...	10,239
(*i*) Tankhas, allowances, &c.	98,796
7.—Education	3,000
8.—Miscellaneous—	
(*a*) District post assessment	10,171
(*b*) Municipal taxes	31,933
(*c*) Income-tax	3,126
(*d*) Schools	25,260
(*e*) Dispensaries	13,950
(*f*) Charities, including donations	30,178
(*g*) Maintenance in efficient condition of estates, buildings, &c.	61,263
(*g'*) Public Works establishment	6,674
(*h*) Improvement of land and property ...	6,304
(*i*) Chowkidari tax	12
(*j*) Sayes, gards, &c.	15,871
(*k*) Stabling charges	33,528
(*l*) Philkhana	3,117
(*m*) Menagerie	8,432
(*n*) Goshala	7,031
(*o*) Sheep, &c.	153
(*p*) Lighting charges	7,326
(*q*) Gardens	12,238
(*r*) Custody fees on railway debentures ...	155
(*s*) Cost of firing sunrise and sunset guns ...	398
(*t*) Mahabharat Scrista	707
(*u*) Charges in connection with properties obtained by will	7,902
(*v*) Burdwan Library	688
(*w*) Sattya Sanjibanyni Sabha	400
(*x*) Refunds	3,409
9.—Rates	16,381
10.—Debts paid—	
(*a*) Interest on principal debt	5,023
(*b*) Principal debt	6,30,065
11.—Investments—	
(*a*) In land	1,408
(*b*) In Government securities	3,15,377
12.—Suspense account—	
(*a*) Deposits refunded	35,114
(*b*) Advances made	22,153
13.—Cash balance at the close of the year	2,18,321
Total ...	56,67,721

The year opened with a cash balance of Rs. 1,67,149, and closed with one of Rs. 2,18,321, showing an increase of Rs. 51,172. The total disbursements were reduced from Rs. 77,40,700 in 1889-90 to Rs. 54,49,400 during the year under report. Increase in expenditure occurred chiefly under the heads noted in the margin. The increase under the heading "Survey-settlement" is on account of establishment. The payment of the salary of the Local Auditor deputed to audit the accounts of the estate is the cause of increase under the heading "Special establishments." The cost for supplying liveries to servants and printing forms prescribed in the new account rules chiefly account for the increased expenditure under the heading "Contingencies." The increase under the heading "Social ceremonies" is principally due to the expenses of the Maharaj Kumar's *Upanayon* ceremony, amounting to Rs. 48,495. The increased cost under the heading "Other maintenance expenses" is partly due to the construction of Siva Thakurs at Nowabhat at a cost of Rs. 1,565. The payment of Rs. 10,000 to Srimati Niranjan Deyi Debi, sister of the late Maharaja Aftab Chand Bahadur, for building a house is the chief cause of the increase under the heading "Charities and donations." The increase under

	Increase. Rs.
4 (*c*) Survey-settlement	3,433
4 (*e*) Special establishments	3,723
4 (*f*) Contingencies	6,344*
6 (*c*) Social ceremonies	33,755
6 (*f*) Other maintenance expenses ...	2,749*
8 (*d*) Schools	966
8 (*f*) Charities and donations	11,758
8 (*g*) Maintenance in efficient condition of estates, buildings, &c.	9,139
8 (*l*) Stabling charges	16,701

* These are the correct figures.

the head "Schools" is due to expenditure incurred in the previous year being debited in the accounts of the year under report. Repairs to two bazars in the town of Burdwan mainly account for the increase under the heading 8 (*g*). The purchase of horses and carriages for Rs. 14,681 and repairs of old carriages explain the increase under the heading "Stabling charges." The cost of management proper (3·6 per cent.) on the current demand was almost identical with that (3·5 per cent.) in the preceding year, but it is expected that it will be reduced in the current year. A saving of Rs. 4,187 per annum has already been effected by the Collector by the abolition of some sinecure offices. The schools, dispensaries and other institutions maintained by the estate for the benefit of the tenantry and the public continued to be in a high degree of efficiency. Old silver coins amounting to Rs. 5,03,193 from the hoarded treasure were sold for Rs. 5,29,437. Up to the end of the year the total amount of old coins sold was Rs. 15,99,993, which realised Rs. 16,83,843. There were to the credit of the estate on the 31st March last Government securities valued at Rs. 12,22,266, besides railway debentures for Rs. 2,00,000.

Civil suits.

26. The total number of cases pending from the previous year added to that instituted during the year was 490, of which 372 were decided in favour of the estate and 29 against it, 2 withdrawn and 87 remained pending. Of 48 cases instituted against the estate, 10 were decided against and 12 in favour of it, 2 were withdrawn and the remainder was pending. No serious loss, however, was incurred by the adverse cases. The total amount covered by the decrees held by the estate was Rs. 2,38,151, of which Rs. 56,367 only were realised and Rs. 3,152 remitted, leaving an unrealised balance of Rs. 1,78,632. This result is unsatisfactory. Since the close of the year on the Manager's application Rs. 46,371 have been remitted as barred by limitation. Enquiries are being made why large amounts in some of the cases were irrecoverable. For the realisation of money decreed to the estate tehsildars were employed for a year at a commission of 10 per cent. on the amounts realised through their exertions. They did not, however, work satisfactorily and their services were dispensed with. On the application of the Joint-Manager the employment of four ameens on Rs. 25 a month each was sanctioned as an experimental measure, but his report on their working showed that the amount realised by them did not even cover the cost of the establishment. The services of these men were, therefore, also dispensed with. A thorough reform of the legal department of the Raj is under the consideration of the local officers and will be reported on to the Board. One of the new Assistant Managers having been a Pleader of the local Bar, the department ought to be efficiently managed in future.

GYA.

27. *Tikari.*—The estate consisted of 1,225 villages, against 1,229 in the previous year, the decrease, which has not been explained, being probably due to the relinquishment of a property in Chupra on the repayment by the proprietors of the money borrowed from the estate on a usufructuary mortgage. Of the total number of villages, 397, 528 and 300 are under direct management, temporary leases and permanent leases, respectively. During the year 35 villages were brought under direct management on the expiry of the term of their leases and on resignation being tendered by the farmers. The estate's share in village Dhana in Chupra was leased to the co-proprietor, as the cost of managing it direct was disproportionately high. The Manager during his tour, which extended over four months and two days, visited 300 villages, inspected the accounts of 121 villages and appraised the standing crops in 139 villages. He was on privilege leave from the 20th August to the 15th November 1890, and during his absence the Assistant Manager, Babu Ashutosh Mookerjee, carried on the duties of the Manager in addition to his own. On the 28th July 1890, a second Assistant Manager was appointed and placed in charge of the Jehanabad circle of the estate on a salary of Rs. 150 a month, security in cash or Government promissory notes for Rs. 2,000 and an agreement for liquidated damages for Rs. 5,000. This officer has been able, it is said, to establish considerable personal influence already in his circle, and has studied the requirements of the different villages in his charge. In two circles the Manager had to suspend the tehsildars for collusion with the village servants, and the tehsildar of the home circle resigned his office during the year.

The revenue and cess demand due to Government was Rs. 2,51,989, of which Rs. 61 only, shown in the accounts as a nominal balance, remained. Of the demand (Rs. 65,399) of rent and cesses due to superior landlords, Rs. 2,131 could not be paid, as the parties did not appear to receive payment. In consequence of the good outturn of crops in the villages held under direct management, Rs. 38,822 were added to the rent-roll of the estate. The year opened with an arrear rent and cess demand amounting to Rs. 6,26,336, and the current demand was Rs. 7,24,200. The collections aggregated Rs. 6,28,541,* or 86 per cent. on the current demand, against 102 per cent. in the previous year. Deducting the remissions, amounting to Rs. 22,348, the balance was Rs. 7,10,872, of which Rs. 63,285 were due before assumption of charge of the estate in 1885. The total balance is classified as follows:—Bad and irrecoverable Rs. 1,30,216, doubtful of recovery and disputed Rs. 1,02,102, doubtful but not disputed Rs. 54,988, good and in process of recovery Rs. 4,23,566. The bad results of the year are due partly to a strike among the farmers not to pay their rents except with the deduction of certain items which are called *abwabs* in their leases, in consequence of the High Court ruling in the case of Radha Prosad Singh *versus* Bal Kowar Koeri, published in the Indian Law Reporter, Calcutta Series, Volume XVII, 1890, partly to the distressed condition of the tenants in the Chupra district, who lost their crops through the floods of the Gogra during the year, and partly to failure to recover from the villages in the Chumparun and Mozufferpore districts, whose tenants have combined to render even the certificate procedure ineffective, by abstaining from bidding for holdings put up to sale. The collections from the villages under direct management in the Gya district were good. The difficulty with the farmers in that district extends to other estates also, and is thus explained. In anticipation of the passing of the Bengal Tenancy Act, it was proposed to consolidate certain sums called *abwabs* with the rent, but the farmers feared that if this were done the *abwabs* would be still separately demanded afterwards, and accordingly a list of them was entered in the leases by the estate. The High Court having, however, since declared these items to be illegal, the farmers refuse to pay them, and, as the landlords cannot sue for the rent alone without abandoning their claims to the *abwabs*, they have abstained from suing, in the hope that the High Court ruling may be modified. The question will apparently again come before the High Court, and it may be hoped that a final decision will soon be given. The District Judge has lately held in an appeal preferred by the Tikari estate that, as the landlords contend, the disputed items are not *abwabs*, irrecoverable under the law, and, in consequence of this decision, suits are to be instituted claiming payment of them. In consequence of the unsatisfactory state of the collections, a general report on the management of the estate was called for by the Board and submitted by the Commissioner, and the Board have passed orders directing (*a*) that the condition of the estate north of the Ganges be thoroughly investigated by one of the present Assistant Managers; (*b*) that all bad arrears throughout the estate be written off, and strenuous efforts be made to recover the bulk, if not the whole, of the recoverable balance during the current year; (*c*) that special attention be given by the Manager and the Collector to the law business of the estate, and (*d*) that a conference be held by the Commissioner with the Collector and the Manager for the purpose of considering the best arrangements for permanently improving the collections of the estate, the establishment being strengthened, if necessary. The Collectors of Gya and Mozufferpore have also been directed to give special attention to the certificates of the estate, the work in connection with which has not been satisfactory. The Board hope that the investigation which has been made and the orders issued will result in a marked improvement in the collections during the current year. This will certainly be the case if the difficulty with the farmers is finally settled. The debts due to and by the estate have been reduced from Rs. 4,36,629 and Rs. 41,552 to Rs. 4,30,058 and Rs. 31,044, respectively. Of the former amount, the greater portion represents a loan made on usufructuary mortgage in Sarun, which can only be gradually recovered by enjoyment of the villages. Including the cash balance (Rs. 96,001) at the commencement of the year, the total receipts were Rs. 7,61,498; the disbursements aggregated Rs. 6,62,825; and the closing balance was,

* Includes advance collections of Rs. 225.

therefore, Rs. 98,673, besides which the estate possessed Government securities valued at Rs. 1,76,295 and railway shares for Rs. 10,000. The management charges have increased, being Rs. 69,550 or 9 per cent. on the current demand, against 8 per cent. in 1889-90. It is necessary to increase the establishment as villages now under farming leases come under direct management, and the rents in the Gya district being generally payable in kind, a well-paid and trustworthy staff is required for the work of appraising or dividing the crops. Of the law charges, amounting to Rs. 18,646, the sum of Rs. 3,658 represents the salary of establishment, and the remainder is chiefly on account of costs of certificates and suits. The maintenance allowances of the proprietor and family, including the charges for social and religious ceremonies, amounted to Rs. 1,27,020, against Rs. 1,06,341 in the previous year, the increase being due to the payment of Rs. 21,702 out of Rs. 60,000 sanctioned by the Board for the marriage of the elder sister of the ward. The contributions to schools and dispensaries have increased and decreased, respectively, from Rs. 4,327 and Rs. 2,273 to Rs. 6,320 and Rs. 1,733. The expenses incurred for the feed and keep of elephants, horses, camels and bullocks were the same as those in the previous year, viz. Rs. 17,114. Rs. 14,005 were spent on the repairs, alterations and additions to buildings, and Rs. 11,964 on *gilandazi* or irrigation works, which are essential in Gya and have greatly improved many villages of the estate.

28. *Dighaputtea.*—During the year the managing agency changed hands. The Manager, Babu Umesh Chunder Mitter, died on the 8th September 1890. The Assistant Manager was in charge up to the 23rd January 1891, and subsequently was *sub. pro tem.* Manager up to the 16th February 1891, when the new Manager, Babu Kali Narain Roy, joined on a salary of Rs. 600 per mensem, on the condition that he relinquished his lien on Government service and furnished security in Government promissory notes for Rs. 10,000, of which Rs. 5,000 were to be deposited by him within six months from the date on which he joined his appointment, and the remainder by monthly instalments of Rs. 200 from his salary from the same date till the total amount of the security is made up. RAJSHAHYE.

Eldest Ward's Estate.—The demand (Rs. 81,541) of Government revenue and cesses was satisfied. Of the demand (Rs. 41,966) of rent and cesses due to superior landlords, Rs. 1,198 are withheld for sufficient reasons. Diluviation of lands and non-acceptance of settlements caused a decrease of Rs. 8,750 in the rental of the estate. Remissions amounting to Rs. 52,892 were granted on account of lands diluviated, holdings deserted by ryots, &c. The rent and cess collections were Rs. 4,51,461, or 94 per cent. on the current demand of Rs. 4,77,361, against 97 per cent. in the preceding year. The falling off is due partly to deficient crops and partly to the non-execution of decrees pending the appointment of a new Manager. Of the balance (Rs. 2,11,816), which is less than half a year's demand, Rs. 1,22,885 are reported to be good and in process of recovery. The debts due to the estate were reduced to Rs. 3,29,406, a large portion of which has been recovered since the close of the year. The debts (Rs. 4,114) due by the estate at the close of the year are on account of costs of suits decreed against the estate, and have been since paid or adjusted. The total receipts, including the cash balance (Rs. 57,191) at the beginning of the year, were Rs. 9,70,412, of which Rs. 8,37,425 were disbursed, including Rs. 43,850 invested in the purchase of a new estate and Rs. 80,131 in Government securities. There was thus an increased cash balance of Rs. 1,32,987 at the close of the year. The cost of management was Rs. 69,804, or 14 per cent. on the current demand, against 15 per cent. in the preceding year, the reduction being due to stricter supervision being exercised over the contingent items of expenditure. The law charges aggregated Rs. 27,283, of which Rs. 5,494 represent the salary of establishment and the remainder costs of certificates and suits. The maintenance allowances of the proprietors and their families, including the charges for social and religious ceremonies, were Rs. 1,04,936, against Rs. 1,77,544 in the previous year, the decrease being due to the expenditure incurred in 1889-90 on account of the marriage of the two elder wards. There was, however, an increase in the year under review to the allowances of the Ranis, and the expenses of the wards consequent on their removal to Calcutta. The grants-in-aid to schools and

dispensaries amounted to Rs. 6,286 and Rs. 4,789, respectively. The construction and repairs of cutcherry and other buildings cost Rs. 22,079, exlusive of the cost (Rs. 4,780) of the establishment employed for this work. The pensions and allowances granted by the estate amounted to Rs. 10,219, and the charges for the maintenance of live-stock were Rs. 6,774. The value of the Government securities held by the estate on the 31st March last was Rs. 15,66,573, of which Rs. 2,13,824 represent the value of the securities purchased from the funds of the younger wards' estate. The local officers having proposed a very small expenditure on works of improvement during the current year, the Board pointed out that adequate provision for such expenditure should be made in so large and prosperous an estate, and directed that Rs. 10,000 be provided annually for these works.

29. *Younger Wards' Estate.*—The whole of the demands of Rs. 76,785 and Rs. 61,609 due to Government and superior landlords, respectively, was paid. The collections were Rs. 2,08,279, or 94 per cent. on the current demand of Rs. 2,21,268, against 122 and 112 per cent. in 1889-90 and 1888-89, respectively. The high percentages in the previous two years were due to an instalment bond of a large amount having been adjusted and the sale-proceeds of certain patni mehals purchased having been credited in the accounts. The balance outstanding was Rs. 1,67,091, of which Rs. 81,671 are covered by certificates and decrees, Rs. 72,476 are good and in course of realisation, and the remainder is irrecoverable or doubtful of recovery. Rs. 6,420 were added to the debts (Rs. 89,821) due to the estate at the commencement of the year, Rs. 8,848 were recovered, and the balance was Rs. 87,393, the greater portion of which is due from a single person and recoverable under an instalment bond. The cash balance, which was Rs. 50,933 at the beginning of the year, was increased to Rs. 58,633 at its close, after payment of all charges and the investment of Rs. 34,942 in Government securities, which are credited to the estate of the eldest ward in accordance with the terms of the will of the late Raja.

MOORSHEDABAD.

30. *Nashipore.*—The dispute, referred to in paragraph 40 of the previous year's report, between Raja Ranjit Singh and Rani Subhadra Kumari regarding the succession not having been settled amicably, the Court of Wards released the *mal* or secular property to the parties in equal shares from the 24th July 1891. The demands due to Government and superior landlords, amounting to Rs. 2,04,469 and Rs. 10,385, respectively, were satisfied. The collections have fallen off, being Rs. 2,80,898 or 97 per cent. on the current demand of Rs. 2,88,263, against 107 per cent. in the preceding year. The balance was Rs. 1,02,905, of which Rs. 34,839 have since been realised. The receipts, including the cash balance of Rs. 1,14,043 at the close of the past year, amounted to Rs. 4,06,224, of which Rs. 3,08,058 were disbursed. The management charges were two per cent. on the current demand The expenditure incurred for the maintenance of the proprietors was Rs. 22,280. Rs. 40,501 were paid as surplus profits to the wards. The cash balance at the close of the year was Rs. 98,166, and mostly represented the accumulated profits of the share of Rani Subhadra Kumari.

The dispute as to the *sebaitship* or trusteeship of the *debutter* or property endowed for religious uses, which was noticed in paragraph 37 of the report for 1888-89, has now come to an end so far as the Revenue Courts are concerned. In the land registration cases which were referred to the Civil Courts of Pubna and Bogra, it was decided that the name of Rani Subhadra Kumari should be removed from the Collectors' registers and that of Raja Ranjit Singh substituted. Against this decision a motion was made to the High Court on behalf of the Rani; but as the Court did not interfere, the Raja's name has been registered in the other districts also without opposition and the estate released to him by the Court of Wards from the 24th July 1891. Of the Government demand, amounting to Rs. 94,576, Rs. 1,805 shown as a balance is nominal, having been paid by the patnidars under agreement, but not adjusted in the accounts. The collections came to Rs. 1,14,961 or 95 per cent. on the current demand (Rs. 1,19,817), against 101 per cent. in the previous year. The balance was Rs. 44,119, of which Rs. 17,573 have since been realised. The liabilities of the estate amounted to Rs. 1,13,773, including interest. This debt, which is entirely due to the *mal* estate, will be repaid to the Raja and his aunt in the proportion lent from their respective shares in the *mal* estate. The law expenses amounted to Rs. 3,227, and were chiefly

due to the institution of the land registration cases. Rs. 10,000 were paid to the Raja for the expenses of religious worship. The cash balance on the 31st March last was Rs. 36,113.

31. *Cossimbazar.*—The whole of the Government demand, amounting to Rs. 99,239, was paid. Of the demand (Rs. 11,587) due to superior landlords, Rs. 59 on account of cesses remained unpaid, as the amount payable for one estate had not been fixed. The year opened with an arrear rent and cess demand due to the estate amounting to Rs. 3,70,963, and the current demand was Rs. 3,41,563. An addition of Rs. 1,796 was made to the rent-roll from settlements. The collections aggregated Rs. 3,56,470 or 104 per cent. on the current demand, against 123 per cent. in the preceding year. The falling off is said to be mainly due to the failure of crops and the dullness of the jute market. Remissions of Rs. 19,431 were granted on account of the death, desertion and poverty of ryots. The balance is still heavy, being Rs. 3,36,625. Of this Rs. 29,229 are bad and irrecoverable, Rs. 7,411 are doubtful of recovery, and the remainder is good and in course of realisation. The sum of Rs. 11,853 on account of interest and law costs was added to the debts (Rs. 3,668) due to the estate at the close of the previous year; Rs. 8,064 were recovered; and after remissions Rs. 4,675 were outstanding. The cash balance at the commencement of the year was Rs. 2,83,431, to which Rs. 7,38,892 were added from various sources, making a total of Rs. 10,22,323. The disbursements of the year aggregated Rs. 8,79,896. The management charges show a slight reduction, being Rs. 57,569 or 16 per cent. on the current demand, against 17 per cent. in 1889-90. The law expenses have also been reduced, being Rs. 13,465, of which Rs. 2,462 are on account of establishment. Rs. 60,565, or Rs. 4,934 more than in the previous year, were incurred for the maintenance of the proprietor, &c., an increase to the allowances for the household and religious worship having been sanctioned during the year. The contributions to schools increased from Rs. 4,907 to Rs. 5,258, while those to dispensaries decreased from Rs. 2,227 to Rs. 2,194. Rs. 54,580 were spent on the repairs of several buildings. Rs. 1,542 were paid for the purchase of certain shares in two mehals and Rs. 1,74,985 invested in Government securities. The cash balance on the 31st March last was Rs. 1,42,427. In addition to this there were Government securities valued at Rs. 4,41,420. In view of this large surplus the expenditure on works of improvement last year was very small, amounting to Rs. 3,357 only. But in the budget for the current year provision has been made for Rs. 18,900, and the Commissioner has been specially requested to see that applications for this expenditure are submitted by the Manager without avoidable delay.

BHAGULPORE.

32. *Srinagar.*—The survey of the estate was completed in October 1889, and only a small area in Malda remains to be settled. The demands against the estate on account of revenue, rent and cesses, amounting to Rs. 1,29,133, were satisfied. The arrear demand of rent and cesses due to the estate amounted to Rs. 6,70,271, and the current demand was Rs. 3,13,401. The collections were Rs. 3,61,492 or 115 per cent. on the current demand, against 112 per cent. in 1889-90. The results of the last two years were fairly satisfactory, though with such a large outstanding balance a still higher percentage might have been attained. Remissions of old arrears amounting to Rs. 1,17,292 were granted. Of the outstanding balance Rs. 1,32,620 are irrecoverable and Rs. 10,175 doubtful of recovery. The sum of Rs. 38,436 on account of principal and interest due on bonds and costs of civil suits and certificate cases was added to the debts (Rs. 26,648) due to the estate at the close of the previous year. Rs. 12,721 were recovered and Rs. 34,574 found to be irrecoverable were written off, leaving Rs. 17,789 unrealized. The management charges have decreased from 20 per cent. on the current demand in the previous year to 16 per cent. in the year under report, the reason being that in 1889-90 a large sum due to patwaris as arrears of salary was paid. In addition to the sanctioned charges for the maintenance of the wards and their families, Rs. 2,500 were spent for the performance of certain ceremonies on the birth of a daughter of the eldest ward, and Rs. 1,000 were paid to the mother of the younger wards for expenditure incurred by her in 1887-88 on the occasion of the investiture of her sons with the sacred thread. Rs. 6,058 were expended in the repairs of the wards' residence at Srinagar and other buildings at Nowhatta, Gogri, and Purneah.

The dispensary at Nowhatta, which was established two years ago at the cost of the estate, is reported to be a useful institution. The cash balance, which was Rs. 81,287 at the commencement of the year, was increased to Rs. 1,31,493 at its close after meeting all charges and investing Rs. 52,504 in Government securities. The eldest ward attained his majority on the 13th July 1891, when the estate was released.

DURBHUNGA. 33. *Narhan.*—The number of villages comprising the estate is 223, against 222 in the preceding year, the increase being due to the re-formation of one village. Two hundred and ten villages are under direct management, and 13 are let on lease. The management, though expensive, is generally satisfactory. The whole of the Government demand (Rs. 42,010) was paid. A net increase of Rs. 1,744 to the rent-roll was effected by the measurement of the cultivated lands of certain villages and the revision of the rent. The collections were Rs. 1,62,201 or 86 per cent. on the current demand of Rs. 1,86,956, against 103 per cent. in the previous year. This low percentage is attributed to the inclusion in the demand of at least Rs. 50,000 stated to be fictitious and, therefore, irrecoverable, as noted in paragraph 43 of the previous year's report. The Commissioner has been requested to see to an early settlement of this matter. The outstanding balance was Rs. 1,25,121, of which Rs. 23,392 were not realisable before the close of the year, and Rs. 49,583 are good and in course of realisation, the remainder being irrecoverable or doubtful of recovery. The balance of debts due to the estate on the 31st March last was Rs. 40,881, of which Rs. 35,807 are due from an insolvent debtor. The cost of management was 14 per cent. on the current demand, against 18 per cent. in 1889-90, in which year payment of arrear bills was made. The law expenses amounted to Rs. 9,381, against Rs. 2,581 in the previous year. The increase is due to the expenses incurred in a civil suit, and the payment of mesne profits on a decree given against the estate in that suit. The repairs, additions and alterations to the Narhan buildings cost Rs. 8,913. The ward expressed a wish to have a separate house built for him at Narhan on a plan approved by him and his cousin the Maharaja of Hutwa. An estimate for Rs. 41,594 was accordingly prepared and sanctioned in December 1890. The investments in Government securities amounted to Rs. 48,832, thus raising the value of the securities to the credit of the estate to Rs. 1,07,881. The closing cash balance was increased to Rs. 64,837. In reviewing the budget estimates of the estate for the current year, the Board have directed the Collector and Manager to make suggestions for reasonable expenditure on works of improvement.

KHULNA. 34. *Syudpore.*—The Government demand was Rs. 1,12,517, of which Rs. 13,401 shown as a balance was paid after the close of the year. The collections aggregated Rs. 1,80,120, the percentage calculated on the current demand of Rs. 1,85,297 being the same (97) as that in the preceding year. Deducting remissions of Rs. 4,631, the balance was Rs. 1,16,916, of which Rs. 75,680 have been recovered since the close of the year. Rs. 1,109 as debts due to the estate were realised. The cost of management was nearly two per cent. on the current demand. The contributions to schools amounted to Rs. 3,127, against Rs. 1,920 in the previous year, the increase being due to the grant of donations to the Khulna Zillah School building fund and the Banka Bhawanipore School, and subscriptions to the Kheshra Boys' and Girls' Schools and the Tala High English School. Rs. 1,698 were spent on buildings, including Rs. 1,377 for the construction of the cutcherry at Dowlatpore. Rs. 60,000 were credited to the Mohsin Fund. The cash balance at the close of the year was Rs. 9,974.

24-PERGUNNAHS. 35. *Bhowanipore (Baroda Prasad Rai).*—The Manager, Babu Brojonath Bhuttacharjee, died on the 9th August 1890, and was succeeded on the 7th November 1890 by Babu Durga Dass Bose, Head-clerk of the 24-Pergunnahs Collectorate, on a gross salary of Rs. 250 a month, security in Government promissory notes for Rs. 6,000 and an agreement for liquidated damages for the same amount. The estate was thus without a Manager for three months of the year. This partly accounts for the results not being so satisfactory as they were in the preceding year. The Government demand (Rs. 52,551) was paid, except Rs. 3,739, the greater portion of which is nominal and should have been adjusted before the close of the year. Of the demand (Rs. 36,133) due to superior landlords, Rs. 6,449 could not be paid owing mainly to the accounts with the superior landlords not having been adjusted, and the co-sharers not

having paid their share of the dues. An increase of Rs. 2,985 to the rent-roll was effected, chiefly from the progressive rates of rent of certain mehals, lands purchased by the estate in execution of certificate decrees, and the leasing of the family residence at Bhowanipore to the Government of India for the office of the Home Department, at a rent of Rs. 225 a month. The year opened with an arrear rent and cess demand amounting to Rs. 9,67,552, and the current demand was Rs. 1,63,230. The collections (Rs. 1,54,302) were 94 per cent. on the current demand, against 120 per cent. in the previous year. The falling off is reported to be mainly due to the failure of crops in some parts and the dullness of the jute and tobacco market. The remissions (Rs. 1,46,896) consisted mostly of irrecoverable and nominal items barred by limitation during the late proprietor's time. The balance is still heavy, amounting to Rs. 8,29,584, but the greater part of it is nominal and irrecoverable, consisting of arrears of rent barred by limitation in the late proprietor's lifetime, but kept on the accounts by him and increased from year to year by the addition of interest and compound interest. Remissions to the extent of Rs. 4,70,900 have been sanctioned since the close of the year. The correct balance of debts due to the estate at the close of the previous year was Rs. 28,897, to which Rs. 3,966 were added on account of costs decreed in suits. Rs. 8,154 were recovered, leaving Rs. 24,739 outstanding. Rs. 4,659 due to a decreeholder for mesne profits of land forcibly taken possession of by the late proprietor were added to the debts (Rs. 5,665)* due by the estate at the commencement of the year; Rs. 10,163 were liquidated, leaving Rs. 161 unpaid. The cost of management has increased, being Rs. 17,202 or 10 per cent. on the current demand, against 6 per cent. in 1889-90. The cash balance which was Rs. 87,733 at the commencement of the year was increased to Rs. 1,06,207 at its close. There are also Government securities valued at Rs. 22,208.

* This is the correct amount.

36. *Maldwar.*—The Manager was on privilege leave for three months during the year. The demands due to Government and superior landlords, amounting to Rs. 72,309, were satisfied, excepting a small sum on account of rent, which could not be paid for want of proper accounts. An increase of Rs. 534 to the rental of the estate was effected partly by resettlements of holdings and partly by the purchase of a patni taluk. The collections are below the proper standard, being Rs. 1,30,442 or 92 per cent. on the current rent and cess demand of Rs. 1,40,766. The percentage was 90 in 1889-90. This result is attributed to partial damage to crops in certain villages from drought and floods, opposition met with from the ryots of lot Lotijhari in realising rents according to the recent settlement, and an outbreak of cholera just before the close of the year. After the remission of Rs. 2,736 the outstanding balance stood at Rs. 93,484, of which Rs. 11,688 were not realisable before the close of the year, Rs. 44,255 are good and in process of recovery, and the rest is irrecoverable or doubtful of recovery. The debts due to the estate have been reduced from Rs. 5,556 to Rs. 5,243. The recoverable amount is shown at Rs. 4,753, which includes Rs. 500 paid as loans to certain poor ryots of the estate. The increase in the cost of management (13 per cent. on the current demand against 12 per cent. in 1889-90) is due to certain payments for the previous year having been made during the year under report. Rs. 14,878 were spent on buildings. The year closed with an increased cash balance of Rs. 31,825 and Government securities valued at Rs. 47,573. DINAGEPORE.

37. *Deo.*—The attention of the management was largely directed to the liquidation of the debts due by the estate. The negotiations with the Maharaja of Durbhunga, the largest creditor of the estate, for the sale to him of certain villages of the estate, in liquidation of his debts, fell through, as he refused to accept the terms offered by the Collector. At the close of the year, however, the Maharaja offered to accept Rs. 4½ lakhs in cash and certain villages worth Rs. 50,000 in full satisfaction of his debt of about Rs. 7,50,000. This arrangement was advantageous to the estate, but, as it was not in a position to pay in cash more than a quarter of a lakh from the funds at its credit, the Government in June last granted a loan of 4 lakhs of rupees bearing interest at 4½ per cent. per annum, and directed that repayment be made by half-yearly instalments within three years, or earlier. When the estate was taken in charge in 1886, the scheduled creditors were 24. The claims of GYA.

thirteen have been satisfied. Of the remaining 10, besides the Maharaja of Durbhunga, six are being satisfied by usufruct of property, and the rest will be paid off without much difficulty as soon as the Maharaja's debt has been liquidated. The entire demand (Rs. 27,021) of Government revenue and cesses was satisfied. The rent and cess collections amounted to Rs. 1,11,962 or nearly 82 per cent. on the current demand (Rs. 1,35,490), against 89 per cent. in the previous year. The Collector explains that the collections were greatly hampered by the fact that the estate is nearly all in farm, and that the farmers refuse to pay, hoping that the estate will be soon released. Most of these men were appointed under the old *regime* and are simply hangers-on of the Raj family, with no property, so that it is useless issuing certificates against them. A bad *bhadai* crop also affected collections. The Board have, however, informed the local officers that the farmers cannot be permitted to go on collecting rents in the villages without paying their own rental to the estate, and steps should be taken to compel them to pay or eject them. Remissions amounting to Rs. 8,484 were granted partly in adjustment of claims which some of the farmers had against the estate, on account of expenditure on *gilandazi* or irrigation works executed by them, and partly on account of *abwabs* or illegal cesses which were irrecoverable. The outstanding balance was Rs. 1,55,266, of which Rs. 71,487 are good and in process of recovery. The percentage (8·8) of cost of management on the current demand was identical with that in the previous year, Rs. 14,990 were spent for the maintenance of the proprietor and family, and Rs. 1,641 on account of *gilandazi* or irrigation works. The cash balance on the 31st March 1891 was Rs. 45,639.

MYMENSINGH. 38. *Dhankoora.*—Excepting Rs. 210, which remained unpaid through an oversight on the part of the estate muktears, the revenue and cess demand due to Government, amounting to Rs. 22,685, was satisfied. Of the demand (Rs. 13,256) of rent and cesses due to superior landlords, Rs. 4,476 could not be paid owing to want of adequate arrangements on their part to receive payment and to non-acceptance of the amounts due from the wards on account of certain tenures held by them jointly with several other co-sharers. The rental was raised by Rs. 633 from resettlements and purchase of shares in tenures. The collections were Rs. 1,28,107 or 96 per cent. on the current demand (Rs. 1,32,491), against 107 per cent. in the previous year. This result is attributed to the low price of jute, the destruction of crops and cattle by unusual floods, and the desertion of certain localities by the ryots on account of cholera. Rs. 8,836 were remitted, chiefly on the ground of over-assessment made by the late Dewan of the estate. The balance (Rs. 2,65,997) is still very heavy, amounting to more than two years' demand. It is classified as follows:—Bad and irrecoverable Rs. 1,11,216, doubtful of recovery Rs. 30,675, and good and in process of recovery Rs. 1,24,106. The debts due to the estate at the close of 1889-90 were Rs. 77,543, to which Rs. 2,707 on account of interest, costs of suits and contributions made on behalf of co-sharers were added, making a total of Rs. 80,250, of which Rs. 1,848 were recovered and Rs. 14,442 written off. The balance was, therefore, Rs. 63,960, of which Rs. 9,908 are in course of realisation and the remainder is irrecoverable or doubtful. The debts owed by the estate, amounting to Rs. 75,075, remain the same as reported last year, the greater portion of it representing disputed claims being barred by limitation. Rs. 6,136 were spent on the construction and repairs of cutcherry and other buildings. The management charges have slightly decreased, being 16 per cent. on the current demand, against 17 per cent. in the previous year. The closing cash balance was Rs. 84,968, showing an increase over that (Rs. 72,184) of the previous year. The elder ward attained his majority on the 13th June last. The question of the release of the estate is pending the settlement of a dispute between the two wards in regard to their respective interests in the estate.

MIDNAPORE. 39. *Basudebpore.*—The rent and cess roll of the estate was reduced from Rs. 1,42,000 to Rs. 1,30,848 in consequence of the non-acceptance by the estate of the settlement of the Jellamoota Julpai Chuck. Deducting the revenue, rent and cesses due to Government and superior landlords, amounting to Rs. 80,927, the assets are Rs. 49,921, in addition to which the estate receives from Government a malikana of Rs. 4,725 on account of its share in the Majnamoota khas mehal, the Julpai Chuck of Jellamoota and Kalindi Balsai.

The gross profits, therefore, amount to Rs. 54,646. The whole of the Government demand (Rs. 74,875) was paid. Of the demand (Rs. 6,991) due to superior landlords, Rs. 438 remained unpaid, owing partly to disputes as to the shares and rights of the proprietors and partly to want of funds. The falling off in the collections, which amounted to Rs. 1,17,882, representing a percentage of 90 on the current demand against 102 in the previous year, is explained by the General Manager to be due to a bad harvest. Nearly the whole of the good balance (Rs. 14,704) is in process of recovery under the certificate procedure. The debts due to the estate increased from Rs. 19,311 to Rs. 20,123. Of the latter amount Rs. 16,845, which are covered by decrees of long standing, will have to be written off on account of the poverty of the debtors. Rs. 33,914 on account of interest and costs were added to the debts (Rs. 3,27,794) owed by the estate at the close of the previous year; Rs. 30,381 were paid; and the balance was Rs. 3,31,327. The two suits, referred to in paragraph 50 of the previous year's report, which were instituted against the estate by creditors claiming interest at a considerably higher rate than was offered, have been fully decreed against the estate. A proposal to liquidate the pressing debts by the sale of a portion of the estate has been recently sanctioned. The estate contributed Rs. 120 towards the maintenance of a Government model school at Basudebpore and spent over Rs. 1,400 in the repairs of grambherries in Jellamoota. Certain mouzahs in the tenures of two persons were purchased for Rs. 2,800 in execution at a sale of a rent decree obtained by the estate against them. The closing cash balance was Rs. 84 only.

40. *Dakhin Shahbazpore.*—The settlement of the estate is in progress. BACKERGUNGE. The Government demand (Rs. 45,633) was fully satisfied, but a sum of Rs. 4,488 out of the demand (Rs. 53,619) due to superior landlords remained unpaid, for reasons stated in the previous year's report, viz., disputes as to the amounts and the persons to whom they are payable. A net decrease of Rs. 810 in the rental was caused by the diluvion of lands, expiry of farming leases, and reductions of excess rentals. The year opened with an outstanding balance of Rs. 2,77,497 on account of rent and cesses, and the current demand was Rs. 1,18,917. The collections amounted to Rs. 1,69,928* or 142 per cent. on the current demand, as compared with 126 per cent. in the previous year. The result is very satisfactory and creditable to the Manager. The remissions aggregated Rs. 35,411, consisting of sums barred by limitation before the estate was placed under the management of the Court of Wards and due from lands diluviated, poor tenants, &c. The balance has been reduced, but it is still large, amounting to Rs. 1,89,540, of which Rs. 1,21,944 are irrecoverable or doubtful and the remainder is good and in process of recovery. The Commissioner has been desired to take steps to have the absolutely irrecoverable balances written off after due enquiry. Rs. 7,143 were recovered during the year on account of costs of suits, and the outstanding balance of debts due to the estate at the close of the year amounted to Rs. 17,949, of which Rs. 5,778 are reported to be recoverable. The management charges show a further reduction, being 14 per cent. on the current demand, against 15 per cent. in 1890-91. The question of reducing establishment will be reconsidered after another year. After meeting all charges and paying over Rs. 18,000 to the proprietors as the surplus profits of their estate, the cash balance was Rs. 68,032, against Rs. 44,236 at the close of 1889-90. The only contribution from the estate for education is Rs. 6 per mensem to a middle English school. It is in contemplation to open a dispensary at Dowlatkhan, if the District Board can contribute towards its maintenance. The Board have directed that adequate provision be made for works of improvement in future, the estate being in a position to incur expenditure on this account.

* Excludes advance collections of Rs. 1,535 in the previous year.

41. *Kanika.*—The Government demand (Rs. 27,525) was satisfied, with CUTTACK. the exception of Rs. 75 due from a newly-purchased estate on a part of which the Rajbari stands. The amount has been paid since the close of the year. The collections (Rs. 1,06,829) were 94 per cent. on the current demand of Rs. 1,13,770, against 122 per cent. in the preceding year. But if the advance collections (Rs. 5,125) made in the previous year be taken into account, the percentage

will be raised to 99. More than half of the balance (Rs. 8,072) is good and in course of realisation. The expenditure on schools amounted to Rs. 2,796, of which Rs. 1,061 were on account of the Ganja Middle English School, Rs. 1,300 for primary education in Cuttack and Balasore, Rs. 275 for the Chandbally Mission School, and Rs. 160 for the High English and Girls' Schools at Kendrapara. The Commissioner reports that as the school at Ganja has proved a failure, it has been decided to abolish it and to open a middle English school at Ghunteswar, a middle vernacular school at Siko, and an upper primary school at Rajnagar, at a cost of Rs. 768, Rs. 282, and Rs. 102, respectively. The expenditure on dispensaries was Rs. 1,261, of which Rs. 135 represent subscriptions to the Lady Thompson Dispensary at Cuttack, and the remainder is the cost of the charitable dispensary at Ganja which is maintained by the estate. In this dispensary 3,231 persons were treated, against 2,910 in the previous year. Repairs of buildings cost Rs. 3,477, of which Rs. 1,636 were spent on the Raja's residence in Cuttack. The allowances for the maintenance of the proprietor and the family, including social and religious ceremonies, amounted to Rs. 43,271, against Rs. 33,669 in the previous year, the increase being due to the expenditure of Rs. 9,000 for the pilgrimage of the Raja to the shrines of Upper India. Soon after his return, *i.e.*, on the 25th March 1891, the Raja died. The Court of Wards has declared Nripendra Nath,* adopted son of the late Raja's wife, to be a minor under section 6(*b*) of Act IX (B.C.) of 1879, taken charge of his person and retained charge of the estate on his behalf. The year closed with an increased cash balance of Rs. 90,487 besides Government securities valued at Rs. 1,06,365.

* Born on the 21st November 1881.

SINGHBHOOM.

42. *Dhalbhoom.*—The Government demands against the estate on account revenue and cesses, amounting to Rs. 14,257, were satisfied. An addition of Rs. 2,939 was made to the rent-roll by the grant of two prospecting and mining leases, the settlement of certain resumed ghatwali tenures, and the recovery of some villages previously held by mortgagees and discovery of some tenures in Pergunnah Ambicanagar, which the estate holds under usufructuary mortgage. The collections have slightly improved, being Rs. 61,436 or 78 per cent. on the current demand of Rs. 78,673, against 72 per cent. in the previous year; but they are still far from satisfactory. After deduction of remissions, the outstanding balance was Rs. 1,48,200, of which Rs. 1,04,950 are shown against Pergunnah Dhalbhoom and Rs. 43,250 against Pergunnah Ambicanagar. As stated in paragraph 52 of the previous year's report, the remeasurement and reassessment of a large number of villages in Pergunnah Dhalbhoom were undertaken with a view to dispose of the objections of the headmen and ghatwali tenure-holders to the settlement made by the late proprietor. The work has been completed, and the results will be reported to Government as soon as the final report, promised by the Commissioner, is received. It is hoped that the difficulty hitherto experienced in making collections will now gradually disappear. The majority of the defaulters are, however, very poor and some difficulty may, for a time, be experienced in collecting even according to the revised rent-roll. About Rs. 23,000, which are shown as irrecoverable or doubtful of recovery against this pergunnah, will probably have to be remitted. Of the balance in Pergunnah Ambicanagar, Rs. 1,781 are due on account of the rental having been found to fall short of the demand which is entered in the usufructuary mortgage, under the terms of which any such deficiency must be made good. The remaining balance is covered by decrees which are under execution. The debts due to the estate have been reduced from Rs. 1,27,144 to Rs. 1,23,028. Two prospecting and mining leases for 121 and 200 square miles in Pergunnah Dhalbhoom were granted by the Commissioner to Messrs. Gillanders, Arbuthnot and Company and Messrs. Kilburn and Company for five years. The former are to pay a rent of Rs. 250 rising to Rs. 1,250 by annual increments of Rs. 250, and the latter a fixed rent of Rs. 1,000, and premiums of Rs. 10,000 and Rs. 20,000 respectively have also been paid by the firms. The proprietary rights of Pergunnah Ambicanagar have now been purchased by Raja Sir Sourendro Mohun Tagore, and he granted during the year a prospecting lease of the entire pergunnah to a Mr. Palmer, in consideration of a premium of a lakh of rupees in cash, and shares for an equal amount in a company floated by that gentleman. According to the terms of

the usufructuary mortgage held by the Dhalbhoom estate, however, only the proprietor of that estate has the right to grant such a lease, the zemindar being entitled to receive from him half of the profits. The arrangement made by the Raja being, therefore, invalid, a notification was published by the Commissioner in the *Calcutta Gazette*, forbidding prospecting or mining operations on the property. Negotiations were then started by the Raja to compromise the matter by paying off the usufructuary mortgage. After receiving a report from the Commissioner and consulting the Legal Remembrancer, the Board on the latter's advice have informed the Commissioner that if the present registered proprietor of the Dhalbhoom estate joins with the Manager in effecting an arrangement with the Raja for the redemption of the mortgage, and if the Raja is not unwilling to risk a possible future contention with the widow of the late proprietor of the estate, who claims to be his heir, this would seem to be the best solution of the difficulty. The debts owed by the estate have been reduced from Rs. 2,55,510 to Rs. 2,13,250, principally from the premiums received for the prospecting and mining leases. The question of placing the Dhalbhoom forests under the control of the Forest Department has been finally settled by the Government agreeing to take five blocks covering an area of 160 square miles. The year closed with an increased cash balance of Rs. 14,294.

CHITTAGONG.

43. *Rajkrishna Bannerjee.*—The whole of the revenue, rent and cesses due to Government and superior landlords, amounting to Rs. 62,787, was paid. The collections were satisfactory, being 102 per cent. on the current demand (Rs. 70,916), against 97 per cent. in 1889-90. Measures are being taken for the recovery of the balance (Rs. 7,501), more than two-thirds of which are due in small sums by about 900 persons. Rs. 1,282 were recovered on account of costs of certificates and civil suits, and the balance outstanding was Rs. 475. The cash balance at the close of the year was Rs. 4,259 after paying all charges and Rs. 3,000 to the proprietors for their maintenance. The ryots are reported to be unwilling to take engagements for the excess lands discovered by the survey of the estate in 1886-87, until they understand the effect of the settlement proceedings now being carried out by Government throughout the district.

NOAKHOLLY.

44. *Courjon.*—The demand (Rs. 41,575) of Government revenue and cesses was paid, except Rs. 58, of which Rs. 36 have since been paid by the Collector of the 24-Pergunnahs on account of the house No. 29, Theatre Road, Calcutta, while Rs. 22 are not payable by the estate, and should have been written off the accounts. Of the demand (Rs. 706) of rent and cesses due to superior landlords, Rs. 425 are shown as a balance pending disposal of objections on account of diluvion in certain mehals. A net increase of Rs. 2,688 in the rental of the estate was obtained from settlements and lease of the house above mentioned. The collections (102 per cent. on the current demand of Rs. 67,996), though less than those (106 per cent.) in the previous year, are satisfactory. Deducting the remissions (Rs. 1,873) granted on account of diluvion, the balance was Rs. 13,381, of which Rs. 2,919 are reported to be irrecoverable or doubtful of recovery. Rs. 2,992 were recovered on account of debts due to the estate, while Rs. 6,599 were paid on account of principal and interest of the debt due from the estate to Mr. Bonnaud. The balance (Rs. 4,300) of the cost of repairs of the house in Theatre Road was paid to Messrs. Mackintosh, Burn and Company and Rs. 5,000 were remitted to Miss Courjon for her maintenance. The ward is now in Dublin and has expressed her intention of returning to India in order to take charge of her estate in January next, when she will attain her majority. The cash balance at the close of the year was Rs. 3,583.

PATNA.

45. *Sukraj Rai.*—The whole of the Government demand due from the estate, amounting to Rs. 19,886, was paid, except Rs. 179 on account of two villages which are in the possession of the third son-in-law of the late proprietor and are alleged to have been given to him as a gift on the occasion of his marriage. Enquiries into the validity of the gift are being instituted. Of the demand (Rs. 12,259) due to superior landlords, Rs. 8,230 are shown as a balance. The largest portion due to Roy Dhunput Singh, father-in-law of the minor, was not paid within the year, in order to liquidate the pressing debts of the estate carrying interest, but it will be paid in the current year. The rental was reduced by Rs. 822 on account of settlements of miscellaneous items at lower

rates and relinquishment of holdings by ryots. The current and arrear demands of rent and cesses due to the estate were Rs. 62,660 and Rs. 73,897 respectively. The collections (Rs. 59,078*) were 94 per cent. on the current demand, against 60 per cent. in the previous year. Rs. 11,405, chiefly barred by limitation during the time of the late proprietor, were remitted. The outstanding balance was Rs. 66,113, of which Rs. 34,693 were due before the assumption of charge of the estate in July 1889 and Rs. 31,420 have accrued during the Court's management. Of the good balance of Rs. 25,208, the sum of Rs. 8,312 has been realised since the close of the year. The debts due by the estate at the commencement of the year were Rs. 42,209, to which Rs. 3,882 were added on account of interest and costs. Rs. 14,272 were paid and Rs. 85 reduced by compromise, leaving a balance of Rs. 31,734, of which Rs. 17,122, representing security money deposited by lessees, will be set off against the claims of the estate when the leases fall in. The actual debt of the estate is, therefore, Rs. 14,612, which, it is expected, will be liquidated during the current year from the ordinary assets. The total debts ascertained to be due to the estate during the year were Rs. 48,607, of which Rs. 175 only were realised and Rs. 13,974 written off as irrecoverable. The good balance is Rs. 16,292, of which Rs. 8,986 represent loans taken by parties whose mortgaged properties are in the possession of the minor, Rs. 3,212 are covered by decrees, of which execution has been taken out and the rest is covered by bonds and hand-notes, for the recovery of which suits will have to be instituted. The year closed with a cash balance of Rs. 1,076, besides Government securities valued at Rs. 14,103.

* Includes advance collections of Rs. 39.

DINAGEPORE. 46. *Sunkerpore.*—The Manager, Babu Sarat Chandra Rai, was on sick leave for two months and 14 days during the third quarter of the year. The Government demand of Rs. 33,487 was satisfied. Of the demand (Rs. 858) due to superior landlords, Rs. 101 shown as a balance have been paid or adjusted since the close of the year. There was an increase of Rs. 4,713 in the rent-roll, of which Rs. 4,036 were obtained in lot Sunkerpore by the survey and settlement operations under the Bengal Tenancy Act and the rest by settlements and resettlements of holdings. The *hajut* or nominal demand, amounting to Rs. 8,779, was struck off the rent-roll during the year. The collections have slightly improved, being 98 per cent. on the current rent and cess demand of Rs. 61,712, against 97 per cent. in 1889-90. The balance was Rs. 7,096, no portion of it being irrecoverable or doubtful of recovery. Rs. 9,974 were expended for the marriage of the minor heir to the ward. The year closed with a cash balance of Rs. 6,087, besides Government securities valued at Rs. 3,684.

SHAHABAD. 47. *Chandra Kumar.*—During the first nine months of the year Syed Imdad Imam held charge of the estate, and for the remaining three months Mr. A. Mackintosh, the permanent Manager, was in charge, he having returned from leave on the 2nd January 1891. The whole of the revenue and cesses due to Government, amounting to Rs. 18,267, was paid. The rent and cess collections aggregated Rs. 43,844, being 74 per cent. on the current demand of Rs. 58,756, against 75 per cent. in the previous year. This bad result is attributed by the Manager, not to over-assessment of certain villages of the estate, as stated by Syed Imdad Imam in his report for the previous year, but to the unwillingness of the high-caste ryots of the estate to till their own lands and their habit of sub-letting them at rates which on a small holding are insufficient for their support and consequently for the payment of the landlord's dues. A special report on this subject will be submitted to Government as soon as Syed Imdad Imam has reported the grounds on which he based his statement. Remissions for Rs. 45,007 barred by limitation in the time of the late proprietor were granted. The outstanding balance was Rs. 91,236, of which Rs. 8,889 only are said to be irrecoverable. The correct balance of debts due to the estate on the 31st March 1890 was Rs. 70,799, to which Rs. 20,879, on account of instalment bonds, interest and costs of suits were added during the year. Rs. 4,388 were recovered and Rs. 49 written off, leaving a balance of Rs. 87,241, of which Rs. 39,389 are reported to be good and in course of realisation. The debts owed by the estate were increased from Rs. 1,37,521 to Rs. 1,54,362, chiefly on account of interest on the principal debt due to the Benares banker, Ram Dass, who obtained a decree against the estate in

the Subordinate Judge's Court of Benares. As advised by the Legal Remembrancer, an appeal against his decision has been preferred to the High Court, Allahabad. The greater portion of the law expenses, amounting to Rs. 12,766, was incurred for the defence of this suit. There was a cash balance at the close of the year amounting to Rs. 9,929.

48. *Dhanwar.*—The revenue, rent and cesses due to Government and superior landlords were paid in full. The rent-roll was raised by Rs. 128, the increase being due to settlements of waste lands newly brought under cultivation. The collections have fallen off, being 97 per cent. on the current demand (Rs. 55,148), against 100 per cent. in the previous year. A little more than one-fourth of the balance (Rs. 17,179) is irrecoverable or doubtful of recovery. The amount due to the estate on account of interest on debts and law costs was Rs. 4,983, of which Rs. 1,415 were realised and Rs. 1,959 remitted, leaving a balance of Rs. 1,609, which is in process of recovery. The balance (Rs. 2,000) due for the usual ceremony on the occasion of the bringing home of the eldest ward's wife, Rs. 7,000 for the same ceremony in regard to the second daughter of the ward, and Rs. 4,000 for investing the second son with the sacred thread, were paid during the year. The cash balance on the 31st March last was Rs. 15,798. HAZARIBAGH.

49. *Malighati.*—The whole of the Government demand was paid. Of the demand due to superior landlords, Rs. 776 were left unpaid, owing partly to disputes among the landlords themselves with regard to their respective shares, and partly to non-acceptance of the amounts tendered to them. The collections show an improvement, being 101 per cent. on the current demand of Rs. 53,395, against 97 per cent. in the previous year. But the balance (Rs. 35,100) is still large, and more than one-third of it is reported to be irrecoverable or doubtful of recovery. Rs. 392 were spent in the measurement and preparation of the papers of a part of the estate. After investment of Rs. 3,817 in the purchase of landed property, there was an increased cash balance of Rs. 13,969 at the close of the year, in addition to Government securities valued at Rs. 12,705. MIDNAPORE.

PART III.

ESTATES TAKEN IN CHARGE OR RELEASED DURING THE YEAR.

50. During the year four estates were taken in charge and eight released. Notices of all these estates, except Basia in Lohardugga and the released estate of Miss L. M. Pogose in Mymensingh, are included in this part. The former estate was brought under the protection of Act VI of 1876 under the notification published in the *Calcutta Gazette* of the 25th February 1891. The scheme for the settlement of its debts has not yet been received from the local officers. An account of the Government management of the estate of Miss Pogose and her brother P. N. Pogose was given in paragraph 69 of the report for 1888-89. When in September 1888, Mr. Pogose attained his majority and took charge of his share in the estate, the Court of Wards gave notice to the Civil Court of their intention to withdraw from the management of the share of Miss Pogose. As, however, it was found that the release of her share would be prejudicial to her interest, the Court of Wards again took charge of it and released it after she attained her majority in September 1890. FURREEDPORE.

51. *Kanakshar.*—On the 3rd February 1891 the Court of Wards declared Kamakhya Chatterjee, Hari Das Chatterjee, and Ram Nara Chatterjee, sons of the late Shama Charan Chatterjee, to be minors under section 6 (*b*) of Act IX (B.C.) of 1879, and took charge of their person and property. The property, consisting of two entire estates, fractional shares in 20 other estates, and 103 tenures of various kinds, is situated chiefly in Furreedpore, a small portion only being in Backergunge. It will be in charge of a Manager on Rs. 50 per mensem. As at present ascertained, its current rent and cess demand is over Rs. 21,000; the recurring charges are estimated at Rs. 15,000; and the surplus is thus Rs. 6,000 per annum. The debts due by the estate amount to Rs. 6,200, besides Rs. 2,480 on account of arrear rents and cesses due to superior landlords. On the other hand, the debts and arrear rent and cesses

due to the estate are reported to be Rs. 2,590 and Rs. 20,145, respectively. The minors, who are yet young, will be under the care of their mother and will be educated for the present at the Madaripore High English School.

CHITTAGONG.

52. *Chakma.*—The late proprietor, Harish Chandra Rai, who was Chief of the Chakma clan and received the title of Raja for his services in the Lushai expedition of 1871-72, died in January 1886, leaving two sons who have an equal interest in the estate, viz., Bhuban Mohan Rai and Roman Mohan Rai, born on the 3rd May 1876 and the 4th April 1881, respectively. Trilochan, who was one of the Council of Dewans formed during the late Raja's lifetime for the management of his affairs, formerly managed the property in the district of Chittagong, consisting of 100 permanently-settled estates and 58 temporarily-settled tenures held under Government and zemindars and one house; but as he proved himself unfit for the work, the Court of Wards on the 17th October 1890 declared the two sons to be minors under section 6 (*b*) of Act IX (B.C.) of 1879, and took charge of their property in the district of Chittagong, their jurisdiction not extending to the non-regulation district of the Chittagong Hill Tracts. The current rent and cess demand of the estate, which has been placed under the General Manager, is about Rs. 14,000, while the recurring charges are Rs. 10,000, thus leaving an annual surplus of Rs. 4,000, which will be remitted to the Deputy Commissioner of the Hill Tracts, after such sum has been deducted as the Collector may think it necessary to keep as a working balance for the management of the property and the expenses incidental thereto. The general survey of the district, which is being made by Government, will assist the Court of Wards in the settlement and re-adjustment of the rents of the estate. The Deputy Commissioner has charge of the person and property of the minors in the Hill Tracts, and looks after their maintenance and education. He has already liquidated the debts (Rs. 12,700) due by the estate from the remittances made to him by the General Manager.

53. *Latifa Khatoon.*—This estate, consisting of 98 permanently-settled mehals and 123 tenures, including noabad taluks and farms, was partly inherited by Latifa Khatoon from her father and partly made over to her as her dowry by her late husband, Asad Ali Khan. After her husband's death she executed a deed empowering her son, Anwar Ali Khan, to manage the property; but she revoked the power assigned to him on account of his mismanagement and applied to have charge of her property taken by the Court of Wards. On the 10th September 1890, the Court declared her to be a disqualified proprietor under section 6 (*a*) of Act IX (B.C.) of 1879, and took charge of her property. The entire estate, except the noabad properties which are let on perpetual leases, will be managed direct by the General Manager. Its current rent and cess demand is about Rs. 9,000, while the recurring charges aggregate Rs. 7,500, thus leaving an annual profit of Rs. 1,500. The arrear rent and cesses due to the estate at the date of assumption of charge were Rs. 10,198, the greater portion of which will have to be written off. The principal debt due by the estate, amounting to Rs. 4,763 and bearing interest varying from 15 to 24 per cent., will be paid off in the course of seven years from the available surplus. The Collector is, however, making arrangements for borrowing money at a lower rate of interest, and at once clearing off the debt on which high interest is charged, substituting, if possible, for the present creditors one creditor receiving 10 per cent. or less interest on the loan.

MIDNAPORE.

54. *Nyabasan.*—On the death of Maharaja Kristo Chunder Bhya Deo of Mohurbhunj in July 1882, the person and the tributary State of his son, Ram Chandra Bhya Deo, who was born on the 17th December 1871, was taken charge of by the Political Department of the Government of Bengal. The portion of the property called the Nyabasan estate in British territory was taken charge of by the Court of Wards on the 25th May 1883, the heir being declared to be a minor under section 6 (*b*), Act IX (B.C.) of 1879. A full description of the property, which consists of two revenue-paying mehals, viz., Nyabasan, including Rohini Manbhandar (towjih No. 1114), and Baitalpara (towjih No. 158), is given in paragraph 27 of the annual report for 1883-84. During the lifetime of the late proprietor a survey of the entire estate and the settlement of the Rohini portion of the property was completed,

notwithstanding the violent opposition of the tenants. The resettlement of Nyabasan proper, including Baitalpara, comprising 111,807 bighas, was taken up and concluded by the Court of Wards' Manager for 15 years from September 1885 at a cost of Rs. 5,410. By this resettlement the rent-roll of the entire estate was raised from Rs. 23,799 to Rs. 31,454, the increase being obtained chiefly through the assessment of excess lands found by measurement in the holdings of the ryots. The aggregate rent and cess demand during the whole period of the Court's management was Rs. 2,59,428, including the arrears (Rs. 37,416) due at the date of assumption of charge of the estate. Of this, Rs. 2,14,605 or over 82 per cent. were collected. The remissions amounted to Rs. 21,735, chiefly on account of diluvion and deterioration of the soil owing to sand deposits. The balance outstanding at the close of the management was Rs. 23,088, of which Rs. 3,337 were reported to be irrecoverable. Of the debts, Rs. 5,069, due to the estate, Rs. 2,414 were recovered and the remainder was written off. The claims against the estate when charge was assumed amounted to Rs. 5,452, of which Rs. 1,326 were reduced by compromise and the balance was paid. Besides the charitable dispensary at Nyabasan, which was established during the Court's management and is supported mainly by the estate at a monthly cost of Rs. 50, the estate maintains, with the aid of Government grants, five upper and middle primary patshalas for the spread of education among the tenants. The charges on account of dispensaries and schools were Rs. 1,883 and Rs. 882 respectively. The total receipts from various sources were Rs. 2,27,869, of which Rs. 2,17,514 were disbursed, leaving a cash balance of Rs. 10,355. The principal items of expenditure in addition to those already mentioned were Rs. 40,884 on account of revenue and cesses, Rs. 32,570, or 12 per cent. on the total demand, for cost of management, Rs. 7,049 for litigation, Rs. 15,813 for religious ceremonies, and Rs. 4,559 for the improvement of the landed property mainly expended on the maintenance of embankments and tanks. A total sum of Rs. 93,995, being the surplus profits of the estate, was remitted to Mohurbhunj. The ryots are now on good terms with their landlord, and he has every reason to be satisfied with the Court's management which was transferred to the charge of the Manager of the Mohurbhunj State from the 1st October 1890.

55. *Poonjree.*—The estate was brought under the protection of Act VI of 1876 on the 1st January 1879 and released on the 30th May 1890, free from all encumbrances and with a cash balance of Rs. 2,308. It consists of 142 villages, and pays rent and cesses amounting to Rs. 2,507 per annum. The rent and cess roll, which was Rs. 9,945 at the date of assumption of charge, was raised to Rs. 11,395 by the redemption of usufructuary mortgages and settlement of fallow lands. The collections during the period the estate was under management amounted to Rs. 1,09,014, or 90 per cent. on the total demand of Rs. 1,21,124. The unrealised balance after deduction of remissions was Rs. 4,957. The claims preferred by the creditors amounted to Rs. 50,084, of which Rs. 44,797 were admitted and paid with interest amounting to Rs. 7,647. The proprietor's one-fourth share in village Panjri Kallan together with the three-fourths share of the proprietor of the Panjri Kallan ward's estate was surveyed, and the shares were partitioned. An increase of Rs. 59 in the rental was thereby obtained for the encumbered estate, which paid Rs. 284 for the operations. LOHARDUGGA.

56. *Supur.*—The charge of the estate was assumed on the 4th March 1872 under section 11 of Act XXXV of 1858, and it was released on the 18th June 1890, after notice to the Civil Court under section 12, Act IX (B.C.) of 1879. The estate was transferred from Manbhoom to Bankoora in 1880-81. It originally consisted of the entire pergunnah of Supur, nearly one-half of which was jungle and waste, while for the rest perpetual leases had been granted by the proprietor. Subsequently the pergunnah was partitioned into nine estates, five of which were sold in 1878 for Rs. 98,225 to pay off creditors. The remaining four estates, equal in area to about one-third of the pergunnah, contain 308 mouzahs, almost all of which are in the possession of perpetual lease-holders. They constitute the property made over to the proprietor. The only addition made to the estate during Government management was a small permanent tenure which was inherited by the ward on the BANKOORA.

death of one of his younger brothers in 1884-85. Some time before the estate was taken in charge, Mr. J. Cheke had obtained a decree giving him the right to hold it in farm for a period of 19 years. Against this decree an appeal was preferred, but it was dismissed by the High Court in September 1873. The lease of Messrs. Gisborne & Co., who stood in the place of Mr. Cheke, was, therefore, confirmed. The estate remained in their hands until 1881-82, when they gave it up on certain conditions, and it was then brought under direct management. At the date of assumption of charge, the revenue and rent demands due from and to the estate respectively were Rs. 1,919 and Rs. 6,233, while at the date of release they stood at Rs. 649 and Rs. 2,974, the decrease being mainly due to the sale of the five estates above alluded to. The rent and cess demand due to the estate for the entire period of Government management (including arrears amounting to Rs. 6,015) was Rs. 99,248, of which Rs. 85,087, or nearly 86 per cent., were collected; the remissions, chiefly of nominal balances, amounted to Rs. 6,348; and the outstanding balance at the time of release was Rs. 7,813, nearly the whole of which was good and recoverable. The whole of the debts due to the estate, amounting to Rs. 3,178, was recovered, with the exception of a small sum. The total debts due by the estate amounted to Rs. 1,20,720, of which Rs. 1,17,380 were paid and Rs. 3,340 reduced by compromise. The receipts from all sources aggregated Rs. 1,98,212. After paying off debts and meeting all charges there was a cash balance of Rs. 1,757 and Government securities for Rs. 6,000, which were made over to the proprietor, in addition to a masonry building, which was constructed for him and his family at a cost of Rs. 3,686. Considering the limited income of the estate and its heavy encumbrances, the management was, on the whole, satisfactory.

HAZARIBAGH. 57. *Jeridih.*—The estate was taken in charge under Act IV (B.C.) of 1870 on the 13th April 1873, and its release was effected on the 30th September 1890, when the proprietor, Tekait Bechittra Narain Singh, attained his majority. The property consists of 35 villages, paying revenue and cesses to Government, amounting to Rs. 701 per annum. Its rent-roll at the date of the assumption of charge was Rs. 2,333, which was raised to Rs. 3,582 at the date of release, the increase being due to resettlements. The rent and cess collections during the whole period of Government management amounted to Rs. 59,532, or 93 per cent. on the total demand of Rs. 63,992. After deducting remissions of Rs. 2,661 granted chiefly on account of the death, desertion and poverty of ryots, Rs. 1,909 were left outstanding. The liabilities of the estate prior to the assumption of charge amounted to Rs. 25,137, and during the Government management Rs. 18,022 were incurred, viz., Rs. 13,522 on account of interest on principal debt and Rs. 4,500 on account of debts incurred by the ward's mother to meet the expenses of certain social ceremonies. The payments amounting to Rs. 41,661 were made partly from the income of the estate and partly from the sale-proceeds (Rs. 21,292) of two villages. A sum of Rs. 1,279 was reduced by compromise and the balance (Rs. 219), shown in the accounts at the date of release, represented a disputed claim. Notwithstanding its indebtedness, the estate was surveyed and settled at a cost of Rs. 3,389 under Mr. F. A. Slack's supervision. After defraying all charges there was a cash balance of Rs. 635 to the credit of the estate on the date of its release. The ward was educated in the Government Zillah School at Hazaribagh, and is reported to have made fair progress in his studies. During the last two and-a-half years of the Court's management he was learning zemindari work, and is said to take great interest in all matters connected with his property. He is reported to be a well-disposed and kind landlord.

LOHARDUGGA. 58. *Silli.*—The estate was brought under the operation of Act VI of 1876 on the 20th August 1879 and restored to its proprietor on the 21st April 1890, with a cash balance of Rs. 2,804. It pays rent and cesses to superior landlords amounting to Rs. 1,900 a year. The annual demand of rent and cesses due to the estate at the date of assumption of charge was Rs. 3,187. This was raised by the redemption of the usufructuary mortgages and settlement of fallow lands to Rs. 7,536 at the date of release. The demand for the entire period of Government management aggregated Rs. 77,127, of which Rs. 73,631, or over 95 per cent., were collected. The claims against the estate amounted to Rs. 28,110, of which Rs. 12,093 were disallowed under section 8 of the Act.

A further sum of Rs. 1,120 was ascertained to be due during the past year, and Rs. 7,037 accrued on account of interest. The total liabilities thus amounted to Rs. 24,174, the whole of which was paid. The thirty-nine villages of which the estate is composed were surveyed and settled under Mr. F. A. Slack's supervision at a cost of Rs. 4,512. The rents fixed are reported to be in some cases disputed. It will be to the interest of the proprietor to give effect to the settlement in a cautious and conciliatory way.

59. *Dhadka.*—The estate, which consists of 113 villages, was brought under the operation of Act VI of 1876 on the 20th May 1880, and restored to its proprietor on the 10th September 1890, free from debt and with a cash balance of Rs. 589. The proprietor is a tenure-holder paying rent and cesses to the zemindar of Burrabhoom, amounting to Rs. 926 per annum. The gross rental, including cesses at the date of assumption of charge, was Rs. 2,095, and it had risen to Rs. 2,370 when the property was released. The collections during Government management amounted to Rs. 20,660, or over 86 per cent. on the total demand of Rs. 23,898. The balance, after deduction of remissions, was Rs. 1,856. The scheduled debts due by the estate were Rs. 12,375, and Rs. 1,260 accrued during Government management on account of interest. When the estate was taken in charge, Mr. J. Deveria undertook to pay the scheduled debts and release the property, with a view to obtain a settlement of the minerals from the owner. He paid, however, only a portion of the debts, and did not secure mining rights. In September 1890 Mr. C. G. Vansittart obtained a prospecting lease of the minerals for six months on paying a bonus of Rs. 6,000, which was more than enough to clear off the balance of the scheduled debts, including a refund to Mr. Deveria of the sums paid by him to some of the creditors. In 1883 the survey and demarcation of the ghatwali lands in the estate were made, according to which the excess lands found in the possession of the ghatwals were declared liable for rent to the zemindar of Burrabhoom. This declaration, however, gave rise to considerable litigation between the zemindar on the one hand and the ghatwals and the Government on the other, and the matter was not finally settled until 1888-89, when effect was given to a compromise arrived at in 1884. MANBHOOM.

60. *Satrakhani.*—The estate, which is a ghatwali tenure paying Rs. 874 annually to the zemindar of Burrabhoom, was brought under the protection of Act VI of 1876 on the 20th November 1878. It consists of 6 ghâts and a number of villages in the direct possession of the proprietor, who is also sirdar ghatwal of Taraff Satrakhani. Its rental at the date of assumption of charge was Rs. 2,288. In the survey of 1883 the lands found in the possession of the ghatwals were demarcated as ghatwali, but neither the ghatwals nor the zemindar were satisfied with the demarcation, and there was a prospect of extensive litigation in which Government would have been a party. In March 1884 a compromise was made ; but it was not given effect to for several years after its execution. In consequence of these complications the collections were never satisfactory. They amounted to Rs. 23,918, or 64 per cent. on the demand of Rs. 37,216 due during the entire period of Government management. The payment of debts up to the close of 1889-90 was only Rs. 2,931 out of Rs. 10,505 due by the estate. The rent due to the zemindar also fell into arrears, and there seemed every prospect of the estate becoming hopelessly insolvent. In September 1890, however, an offer of Rs. 11,000 by a Mr. Cohen of Calcutta for a prospecting lease of the mineral rights of the estate was accepted by the Commissioner. The estate was thus cleared from its liabilities, and was formally released on the 18th March 1891.

I have the honour to be,

SIR,

Your most obedient servant,

C. W. BOLTON,

Offg. Secretary.

APPENDIX.

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate— W. for ward's estate. A. for attached estate. E. for encumbered estate. T. for trust estate.	Year of assumption of charge.	Revenue and cesses due from the estate to Government.				
								current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan.	Burdwan.	Burdwan Raj	Maharajadhiraj Bejoy Chand Mahab Bahadur.	9	Act IX (B.C.) of 1879	W.	1885	34,53,019	34,61,501	33,96,094	...	...
	Hijli.	Supur*	Hiteswar Dhabal	46	Act XXXV of 1858 ...	W.	1872	329	329	329	...	...
	Midnapore.	Boluria	Durga Das Rakshit	20	Act IV (B.C.) of 1870...	W.	1874	1,147	1,147	1,059	...	...
		Turkoa	Radha Gobind Pal	15	Ditto	W.	1876	18,149	18,149	18,149	...	...
		Khetrohat	Fakir Chandra Rai	20	Act IX (B.C.) of 1879	W.	1880	4,098	6,211	3,964	...	2,247
		Beraberia	Srikant Masanta	17	Ditto	W.	1881	1,395	2,171	1,301	...	870
		Maligbati	Isour Chandra Chaudhuri ...	10	Ditto	W.	1881	10,720	10,720	10,714	...	...
		Belki	Haripada Masanta ...	14	Ditto	W.	1882	1,042	1,324	880	...	444
		Pathra	Raj Rajeswar Mozumdar ...	18	Ditto	W.	1883	712	712	712	...	...
		Barutter Hingly	Hira Lall Misser	11	Ditto	W.	1883	1,006	1,006	1,025	...	...
		Nyabasan*	Ram Chandra Bhya Deo ...	19	Ditto	W.	1883	1,713	1,713	1,713	...	...
		Basudebpore	Bhupendro Narain Rai ...	14	Ditto	W.	1883	74,875	74,875	74,774	...	1
		Nyagram	Kunr Moni Singha Mandhata Goluk Moni Singha Mandhata†	36 30	Ditto	W.	1886	2,005	2,005	2,005	...	...
		Moheshpore	Narendra Nath Pahari ...	3	Ditto	W.	1887	11,403	11,010	11,914	...	...
			Total ...	...	.....	...	...	1,38,075	1,41,843	1,38,110	...	3,562
			Divisional Total ...	...	.....	...	...	35,92,023	36,03,673	35,34,533	...	3,562
Presidency.	24-Pergunnahs.	Jainagore	Chandra Narain Pal	64	Act XXXV of 1858 ...	W.	1863	...	...	...	...	...
		Baranagore	Hera Lall Banerjee ... ... Moti Lall Banerjee	18 16	Act XL of 1858 ...	W.	1876	434	434	434	...	...
		Bhowanipore	Baroda Prasad Rai Chaudhuri.	13	Act IX (B.C.) of 1879...	W.	1887	46,856	52,551	48,867	...	3,739
			Total ...	...	.....	...	...	49,290	52,985	49,301	...	3,739
	Moorshedabad.	Nashipore { Mal ... ... Debutter ...	Rani Subhadra Kunari ... Raja Ranjit Singh ...	48 25	Regulation X of 1793...	W.	1866	2,04,404	2,04,469	2,04,332	...	...
		Sydabad	Rani Subhadra Kumari ... Chandra Mohini Debya§ ...	48 Not known.	Act IV (B.C.) of 1870... Ditto	W. W.	1878 1870	94,576 2,907	94,576 2,907	92,768 2,907	... ...	1,805 ...
		Cassimbazar	Ashutosh Nath Rai	14	Act IX (B.C.) of 1879 ...	W.	1880	99,221	99,239	98,752	...	...
			Total ...	...	....	...	...	4,01,108	4,01,191	3,98,759	...	1,805
	Khulna.	Syudpore	Donor, Raja Mahomed Moshin ...	...	Regulation XIX of 1810	T.	1816	1,12,517	1,12,517	99,116	...	13,401
			Divisional Total ...	...	.....	...	...	5,62,915	5,66,693	5,47,176	...	18,945

* These two estates were released on

† Died on the 10th March 1891.

‡ This sum includes the value (Rs.

§ The ward died in December 1889. Under section 13, Act IX (B. C.) of 1879 the Court of Wards have retained charge of the estate until the right

RENT AND CESSES DUE FROM THE ESTATE TO SUPERIOR LANDLORDS.					RENT AND CESSES DUE TO THE ESTATE.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,023	11,320	10,531	...	796	45,43,600	72,06,193	45,23,302
...	...	...	...	...	800	8,102	340
240	414	293	...	121	3,403	5,710	2,787
5	35	...	...	35	41,070	50,499	41,811
36	272	32	...	240	9,089	19,448	7,559
16	68	...	...	68	2,526	7,756	1,971
7,498	8,033	7,257	...	776	53,305	89,640	54,073
164	323	34	...	289	2,908	11,001	2,527
9	77	13	...	64	1,284	2,523	1,181
336	567	433	...	124	5,882	9,385	5,450
...	...	...	...	...	11,066	30,322	7,232
6,052	6,991	6,772	...	438	1,30,848	1,93,278	1,17,882
14	28	28	...	...	21,926	49,023	28,310
980	3,414	1,035	...	2,379	29,771	43,000	24,482
15,350	20,212	15,897	...	4,534	3,13,668	5,12,084	2,95,265
25,273	31,532	26,428	...	5,330	48,58,137	77,20,439	48,18,816
407	1,158	446	...	712	630	1,402	711
160	186	138	...	48	5,118	10,333	4,842
29,200	36,133	29,678	...	6,440	1,63,230	11,30,782	1,54,302
29,767	37,477	30,262	...	7,209	1,68,987	11,42,627	1,59,855
10,385	10,385	10,385	...	...	2,88,263	3,83,819	2,80,898
14	14	14	...	...	1,10,817	1,58,204	1,14,061
213	213	213	...	...	4,770	4,911	4,313
11,195	11,587	11,528	...	59	3,41,563	7,12,526	3,56,470
21,807	22,199	22,140	...	59	7,54,413	12,59,550	7,56,042
1	1	1	...	...	1,85,397	3,01,961	1,80,120
81,575	89,677	82,403	...	7,268	11,08,697	27,04,138	10,96,617

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
99·5	2,02,022	24,80,560	1,67,140	24,755	8,67,235	85,381	56,67,722
43·1	...	7,813	1,687	6	460	...	2,502
81·8	...	2,923	4	10	6	25	2,832
101·8	...	8,088	11,662	2,667	9,304	750	66,104
78·8	...	11,889	82	7	4	100	7,752
78·0	...	5,785	10	24	...	...	2,005
101·2	415	35,100	10,557	602	1,113	15,025	81,370
86·8	...	8,474	110	295	1,010	...	3,942
91·9	...	1,341	47	5	127	...	1,360
92·6	...	3,835	3	...	90	...	5,483
65·3	2	23,088	9,443	480	557	1,288	18,998
90·0	5,352	70,054	14,367	664	5,802	4,154	1,42,969
129·1	4	21,300	2,008	520	5,50,463	525	5,82,816
82·2	...	18,518	4,350	4,017	473	550	33,872
94·1	5,773	2,10,994	53,651	9,201	5,68,989	22,417	9,40,593
99·1	2,08,395	26,99,367	2,22,467	34,052	14,36,684	1,07,798	66,19,817
111·2	...	781	...	...	...	...	711
94·6	...	5,511	461	42	2	378	5,725
94·5	1,40,896	8,29,584	87,733	8,154	2,551	1,44,417	3,07,157
94·6	1,40,896	8,35,876	88,194	8,196	2,553	1,44,795	4,03,593
97·4	295	1,02,905	1,14,043	1,160	1,599	8,524	4,06,224
95·6	44	44,119	31,366	632	453	1,103	1,48,605
90·4	...	598	2,321	...	40	10	6,393
104·3	19,431	3,36,625	2,83,431	8,064	10,292	3,64,066	10,22,323
100·2	19,770	4,84,247	4,31,161	9,856	12,393	3,73,793	15,88,245
97·2	4,631	1,16,916	5,541	1,109	59	28	1,86,857
98·9	1,71,297	14,37,039	5,24,596	19,161	15,005	5,18,626	21,74,295

and Trust Estates for the year 1890-91.

DISBURSEMENTS.																			
Management of property.							Miscellaneous.												
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management (column 30) on current rent and cess demand (column 19).	Construction and repairs of cutcherry buildings.	Survey and settlement.	Law expenses.	Maintenance of proprietor and family, religious and public ceremonies, doctor's fees and medicines.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings and other immovable property.	Improvement of land and property and benefit of ward.	Other expenses.	General management, treasury and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,67,447	3·6	4,340	30,148	66,421	4,33,674	3,006	25,303	13,950	60,802	6,364	1,80,700	16,381	6,41,688	3,16,784	61,328	54,50,054	2,17,608	1,00,000	14,22,260‡
119	14·7	...	...	...	210	36	...	...	...	...	4	47	...	...	...	745	1,757	...	5,910
470	13·8	...	...	60	709	...	...	...	...	...	26	42	...	...	35	2,760	72	450	...
5,004	13·8	44	...	211	4,516	1,441	181	120	71	1,548	4,283	670	...	...	10,900	47,077	18,517	...	1,00,305
966	10·0	...	...	308	739	440	...	...	74	...	87	115	830	...	110	7,667	85	30,858	...
278	10·8	...	...	80	275	...	...	...	...	...	8	37	...	...	17	1,991	14	10,542	...
7,800	14·6	554	392	1,986	5,412	144	335	...	940	695	2,013	1,070	...	3,817	15,257	67,401	13,969	...	13,705
4598	15·7	...	...	168	841	84	...	...	...	...	6	36	1,000	286	110	3,904	38	4,742	...
138	10·3	...	...	62	344	57	...	...	...	...	4	16	...	...	10	1,551	9	...	3,369
640	10·8	...	...	116	1,630	60	...	6	...	...	102	73	...	...	10	5,004	479	...	...
2,470	22·3	162	140	813	1,357	...	141	300	48	403	20	212	...	...	804	8,643	10,355	...	...
13,801	10·5	107	...	1,078	4,521	237	120	...	241	1,541	1,240	1,025	30,381	2,800	2,650	1,42,885	84	3,31,327	...
3,650	10·6	...	247	1,409	3,904	...	...	...	1	25	1,550	281	5,54,583	...	1,628	5,79,407	3,310	58,807	...
4,113	13·8	14	15	1,098	4,742	...	217	...	445	38	761	372	6,680	...	520	32,270	1,602	3,042	...
40,387	12·8	971	704	8,385	29,170	2,463	994	426	1,829	4,310	10,115	4,450	6,63,480	6,903	32,351	9,01,050	48,543	4,39,708	1,25,370
2,07,953	42	5,320	30,942	74,806	4,63,063	5,499	26,387	14,376	62,631	10,674	1,96,819	20,884	12,45,168	3,23,687	93,679	63,51,840	2,67,968	5,39,768	15,53,546
24	3·7	...	...	...	159	...	...	...	...	...	3	8	...	...	...	631	80	...	...
405	9·0	...	...	185	2,142	172	...	...	16	...	467	64	780	...	378	5,241	484	8,000	...
17,202	10·5	70	24	9,209	17,800	263	42	25	1,263	6,038	2,313	2,531	10,163	...	1,44,502	2,90,960	1,06,207	161	22,208
17,631	10·4	70	24	9,394	20,092	435	42	25	1,279	6,038	2,783	2,603	10,943	...	1,44,940	2,96,822	1,06,771	8,161	22,208
6,791	2·3	46	100	1,900	22,280	...	...	...	...	...	41,805	4,635	...	...	15,094	3,08,058	98,166	...	...
2,745	2·2	...	...	3,237	10,000	...	...	...	630	...	428	1,925	...	...	745	1,12,402	36,118	1,13,778	...
205	4·9	...	...	4	465	...	...	...	...	...	53	58	...	...	10	3,915	2,778	...	...
57,569	16·8	2,752	40,672	13,465	60,555	2,521	5,258	2,194	51,928	3,357	7,203	4,342	...	1,76,527	3,41,363	8,79,896	1,42,427	...	4,41,420
67,510	8·9	2,798	40,862	18,606	93,310	2,521	5,258	2,194	52,458	3,357	49,489	10,900	...	1,76,527	3,57,812	13,04,361	2,79,484	1,13,778	4,41,420
3,066	1·9	1,696	1,058	1,511	...	...	3,127	696	...	751	61,504	2,940	...	150	635	1,76,883	9,974	31	
88,667	7·9	4,568	41,944	29,511	1,13,402	2,956	8,427	2,918	53,737	11,076	1,13,776	16,503	10,943	1,76,677	5,03,387	17,78,066	3,99,229	1,21,965	4,63,626

the 18th June 1890 and 30th September 1890, respectively.

2,00,000) of Railway debentures belonging to the estate.
possession of the claimant is determined under Bengal Act VII of 1876, or until the dispute has been determined by a competent Civil Court.

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate— W. for ward's estate. A. for attached estate. E. for encumbered estate. T. for trust estate.	Year of assumption of charge.	Revenue and cesses due from the estate to Government.				
								Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahye.	Bikrampore.	Sunkerpore	Srinath Sanyal	73	Act XXXV of 1858 ...	W.	1873	33,487	33,487	33,487	...	...
		Haripore	Soudamini Chaudhurani ...	20	Act IX (B.C.) of 1879	W.	1881	23,557	23,557	23,557	...	...
		Maldwar	Chhatra Nath Chaudhuri ...	7	Ditto	W.	1885	72,160	72,160	72,160	...	...
			Tarak Nath Chaudhuri ...	6								
			Total ...	...	.....	..	...	1,29,204	1,29,204	1,29,204	...	...
	Rajshahye.	Dighaputtea	Pramada Nath Rai	18	Act IX (B.C.) of 1876	W.	1884	81,541	81,541	81,541	...	...
			Basanta Kumar Rai	16				76,785	76,785	76,785	...	...
			Sarat Kumar Rai	14								
			Hemendra Kumar Rai ...	13								
			Total ...	...	.....	...	...	1,58,326	1,58,326	1,58,326	...	...
	Rungpore.	Burdhankotee	Chandra Kishore Rai ...	15	Act IX (B.C.) of 1879	W.	1880	10,933	10,933	10,502	...	431
		Hazrahati	Romoni Mohan Rai Chaudhuri.	12	Ditto	W.	1885	5,204	7,236	5,301	...	1,935
		Rahamutpore	Nripendra Narain Rudra ...	10	Ditto	W.	1889	840	872	872	...	...
		Ishan Chandra Rai ...	Donor, Ishan Chandra Rai ...	...	Regulation XIX of 1810.	T.	1881	2,861	2,871	2,870	...	1
			Total ...	...	.....	...	...	19,838	21,912	19,635	...	2,277
	Jalpaiguri.	Paddamotee	Sallimullah	18	Act XL of 1858 ...	W.	1876	...	...	...	...	...
			Divisional Total ...	...	.....	...	...	3,07,368	3,09,442	3,07,165	...	2,277
Dacca.	Backergunge.	Talipabad	Raissuddin Chaudhuri ...	...	Act VIII of 1885 ...	A.	1889	2,621	2,621	2,553	...	...
			Karim Newaz Chaudhuri ...	...								
			Rahim Newaz Chaudhuri ...	...								
	Furreedpore.	Kanakshar*	Kamakhya Nath Chatterjee ...	...	Act IX (B.C.) of 1879	W.	1891	...	...	...	...	...
			Hari Das Chatterjee	...								
			Ram Narsingh Chatterjee ...	...								
		Kasi Nath Basu	Seven proprietors	...	Regulation V of 1812 ...	A.	1845	574	574	385	...	189
		Dukhin Shabazpore	Seven co-sharers	...	Act VIII of 1885 ...	A.	1886	45,633	45,633	45,633	...	...
			Total ...	...	.....	...	...	46,207	46,207	46,018	...	189
	Mymensingh.	Miss L. M. Pogose†	Miss L. M. Pogoso	21	Act XL of 1858 ...	W.	1878	...	...	...	...	...
		Dhankoora	Hem Chandra Rai *alias* Nilmoni Chandra Rai ...	20	Act IX (B.C.) of 1879	W.	1882	22,432	22,685	22,050	...	210
			Dinesh Chandra Rai ...	18								
			Divisional Total ...	...	.....	...	...	71,200	71,513	71,290	...	399
Chittagong.	Chittagong.	Rajkrishna Banerjee ...	Raj Lukshmi Debya	Not known.	Regulation X of 1793	W.	1837	55,933	55,933	55,933	...	...
			Shib Gopal Banerjee ...									
		Hidayet Ali Chaudhury ...	Hidayet Ali Chaudhury ...	39	Act XXXV of 1858 ...	W.	1873	4,432	4,432	4,432	...	...
		Magun Das Rai	Durga Kinkar Rai	43	Act IV (B.C.) of 1870	W.	1877	6,811	6,812	6,811	...	...
			Girendra Chandra Rai ...	20								
			Surendra Chandra Rai ...	17								
		Fuzl Ali Khan	Ashraf Bibi	33	Act IX (B.C.) of 1879	W.	1882	10,105	19,849	10,850	...	...
			Salamut Ali Khan	15								
		Abdul Futteh Khan ...	Abdul Futteh Khan	35	Ditto	W.	1884	4,618	4,618	4,618	...	...
			Danu Meah	10								
			Mussamut Atarjan ...	20								
			Ditto Bia Bibi ...	43								
			Ali Ahmed Khan ...	7								
			Mussamut Jabida Khatoon ...	16								
		Mong Raja	Neophirasyne	17	Ditto	W.	1885	302	302	302	...	3
		Jogesh Chandra Rai‡ ...	Jogesh Chandra Rai ...	25	Ditto	W.	1890	13,403	13,405	13,402	...	...
		Hariah Chandra Rai ...	Kumar Bhuban Mohan Rai ...	14	Ditto	W.	1890	4,645	4,645	4,146	...	...
			Ditto Romoni Mohan Rai ...	9								
		Latifa Khatoon	Mussamut Latifa khatoon ...	41	Ditto	W.	1890	1,118	1,785	1,498	...	...
			Total ...	...	.....	...	...	1,10,427	1,11,781	1,10,992	...	3
	Noakhally.	Miss M. D. J. Courjon ...	Miss M. D. J. Courjon ...	20	Act IV (B.C.) of 1870...	W.	1874	41,539	41,575	41,475	...	58
		Ganga Charan Mozumdar	Kamini Chandra Mozumdar	6	Ditto	W.	1879	359	359	359	...	...
			Sashi Mukhi	20								
		Bhubanjoy Shaha	Bhubanjoy Shaha	87	Act IX (B.C.) of 1879	W.	1885	425	425	425	...	...
		Panamcah	Donor, Panamcah	...	Govt. Order No. 735, dated 16th March 1881	T.	1881	...	...	...	...	...
			Total ...	...	.....	...	...	42,323	42,359	42,259	...	58
			Divisional Total ...	...	.....	...	...	1,52,750	1,54,140	1,53,251	...	61

* Of this sum Rs. 2,13,624 represent the value of the securities

† This is the estate of Nayan Tara Chaudhurani, w.i.o. was taken in charge in 1873 under Act IV (B. C.) of 1870, and is retained in charge after her death on

‡ The estate was taken in charge on 3rd February 1891. The return for

¶ This estate was released in September 1890.

Rent and cesses due from the estate to Superior Landlords.					Rent and cesses due to the estate.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs. 681 423 82	Rs. 858 424 154	Rs. 757 423 149	Rs.	Rs. 101 1 5	Rs. 61,712 44,733 1,40,766	Rs. 70,445 70,749 2,26,662	Rs. 60,522 44,736 1,30,442
1,186	1,436	1,329	...	107	2,47,211	3,76,856	2,35,700
41,831 61,470	41,966 61,609	40,768 61,609	... ...	1,198 ...	4,77,361 2,21,268	7,16,109 3,75,570	4,51,461 2,08,279
1,03,301	1,03,575	1,02,377	...	1,198	6,98,629	10,91,739	6,59,740
556 558	556 1,231	556 733	... ...	... 498	36,875 13,508	45,068 27,047	33,747 11,450
1,899 608	2,074 1,216	2,202 608	... ...	712 608	6,061 6,186	10,203 8,117	6,707 6,167
3,621	5,977	4,159	...	1,818	62,630	90,435	58,101
313	313	313	...	...	1,191	1,354	871
1,08,421	1,11,301	1,08,178	...	3,123	10,09,661	15,00,383	9,54,472
...	...	...	...	...	17,875	47,987	12,348
...	...	...	...	...	...	...	...
... 28,828	... 53,019	... 49,171	... ...	... 4,488	1,301 1,18,917	2,477 3,96,414	720 1,69,928
28,828	53,019	49,171	...	4,488	1,20,278	3,98,891	1,70,648
...	...	...	...	...	...	...	...
8,256	13,256	8,635	145	4,476	1,32,401	4,02,940	1,28,107
37,084	66,875	57,806	145	8,964	2,70,044	8,49,818	3,11,003
6,854	6,854	6,854	...	...	70,016	80,345	72,879
1,153	1,160	1,160	...	...	8,838	10,028	9,128
22,109	22,226	22,144	...	...	46,133	58,281	40,639
2,589	2,592	2,592	...	...	30,744	46,986	37,094
2,730	2,763	2,762	...	...	13,450	18,194	13,302
140 5,393	140 5,517	140 5,456	... ...	... 63	1,084 34,852	1,405 41,445	1,060 34,628
2,039	2,868	2,849	...	1	13,937	26,427	22,641
298	471	120	...	86	3,950	14,148	2,773
43,905	44,600	44,086	...	150	2,20,904	2,97,859	2,40,854
404	706	281	...	425	67,996	84,827	69,573
3,248	5,200	4,043	30	1,127	7,258	13,145	7,987
9,208	11,575	8,799	101	2,675	18,833	45,007	20,407
372	743	743	...	...	631	631	631
13,287	18,224	13,866	131	4,227	94,718	1,43,701	98,058
57,192	62,824	57,952	131	4,377	3,24,622	4,41,560	3,39,492

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
Rs. 98·0 100·0 92·6	Rs. 11,827 2,578 2,736	Rs. 7,096 23,435 93,484	Rs. 10,589 17,030 28,000	Rs. 28 428 1,813	Rs. 1,223 809 2,666	Rs. 1,040 4,140 4,313	Rs. 73,402 67,152 1,68,224
95·3	17,141	1,24,015	56,609	2,269	4,698	9,502	3,08,778
94·5 94·1	52,802 200	2,11,816 1,67,091	57,191 50,933	9,233 8,848	91,033 24,805	3,61,494 1,00,092	9,70,412 3,93,567
94·4	53,002	3,78,907	1,08,124	18,081	1,15,838	4,62,186	13,63,979
91·5 84·7	... 585	11,321 15,012	1,832 22	425 99	1,751 4	1,933 ...	30,688 11,575
112·1 99·6	... ...	3,406 1,084	12,008 241	3,613 ...	6,043 ...	54 ...	28,515 6,408
92·8	585	31,723	14,103	4,137	7,798	1,987	86,186
73·1	161	322	80	...	...	...	951
94·5	70,079	5,34,967	1,78,016	24,487	1,28,334	4,73,675	17,59,884
68·5	...	35,739	14,496	...	...	...	26,744
...	...	...	...	...	...	...	...
52·9 142·8	... 35,411	1,757 1,80,540	463 44,230	... 7,143	... 497	... 10,921	1,183 2,32,725
141·8	35,411	1,01,207	44,699	7,143	497	10,921	2,33,908
...	...	...	...	...	...	...	...
96·6	8,836	2,05,997	72,184	1,848	531	53,110	2,55,780
114·9	44,247	4,93,033	1,31,371	8,991	1,028	64,031	5,16,432
102·7	5	7,501	5,230	1,282	32	2,505	81,928
103·2	...	1,409	2,852	85	293	739	13,097
101·0	...	11,597	3,503	1,139	22	2,467	53,790
102·5	1,036	8,272	1,843	721	3,881	1,963	46,102
90·5	...	4,802	3,309	153	2	499	17,355
97·7 99·3	... 158	345 6,071	304 6,092	22 428	8 521	59 1,855	1,463 45,534
162·4	...	3,680	...	253	2	95	22,901
70·2	...	11,375	...	...	...	89	2,862
104·7	1,199	55,742	23,133	4,083	4,761	10,291	2,83,102
102·3	1,875	13,881	1,872	2,992	1,365	5,393	31,195
100·0	...	5,159	486	588	1,342	2,639	13,042
108·6	1,458	23,172	6,048	3,177	73	5,879	35,644
100·0	...	...	911	...	188	...	1,730
104·1	3,331	41,712	9,317	6,757	2,968	13,911	1,31,611
104·5	4,530	97,454	32,450	10,840	7,729	24,202	4,14,713

and Trust Estates for the year 1890-91—continued.

DISBURSEMENTS.																				
Management of property.							Miscellaneous.													
Manager's pay, establishment, traveling allowances and contingencies.	Percentages of management charges proper (column 30) on current rents and cess demand (column 19).	Construction and repairs of cutcherry buildings.	Survey and settlement.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doctor's fees and medicines.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings and other improvable property.	Improvement of land and property and benefit of ward.	Other expenses.	General management, treasury and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,574	13·8	247	5,197	171	10,714	3,200	550	723	...	405	464	809	...	...	1,897	67,315	6,087	...	3,564
5,607	12·5	68	...	1,171	3,586	1,302	194	12	482	635	2,517	540	...	...	4,468	44,502	22,580	...	10,526
18,317	13·0	1,801	6,113	2,767	11,698	75	201	842	13,077	733	2,887	2,258	...	...	3,321	1,36,399	31,825	...	47,573
32,498	13·1	2,116	11,310	4,109	25,998	4,577	945	1,577	13,559	1,833	5,868	3,607	...	...	9,686	2,48,276	60,592	...	61,782
69,804	14·6	5,810	198	27,283	1,04,036	3,605	6,286	4,780	16,260	5,440	59,160	6,250	197	1,23,981	2,81,100	8,37,425	1,32,087	4,114	15,06,573*
12,808	5·7	1,130	104	6,329	9	...	...	...	...	...	28,940	2,825	...	35,352	1,09,924	3,34,824	58,633	1,171	...
82,612	11·8	6,940	302	33,612	1,04,045	3,605	6,286	4,780	16,260	5,440	88,108	9,075	197	1,59,330	3,90,1 4	11,72,249	1,91,620	* 5,285	15,06,573
4,807	13·0	200	175	370	11,326	434	83	25	2,250	5,407	1,063	1	...	...	1,507	38,706	892	...	210
280	2·1	40	...	61	2,539	260	...	...	...	...	127	171	2,000	...	...	11,411	164	2,803	...
1,083	7·8	...	...	3,321	1,564	199	...	...	578	512	400	18	1,611	...	1,211	13,631	14,884	253	...
113	1·8	...	...	12	...	...	...	2,500	...	...	23	77	...	...	...	6,205	203	...	...
6,292	10·0	240	175	3,764	15,229	893	83	2,525	2,828	6,009	1,613	267	3,611	...	2,718	70,043	16,143	3,056	210
87	7·3	...	...	1	142	30	...	...	...	...	5	15	250	...	...	843	108	250	...
1,21,489	12·0	9,305	11,787	41,486	1,46,314	9,105	7,314	8,891	32,047	13,291	93,596	13,024	4,058	1,59,333	4,02,528	14,91,511	2,68,373	8,510	16,28,565
2,857	15·9	489	516	1,019	...	...	...	...	...	...	11,006	223	...	...	...	19,353	7,391	..	...
...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...
17,046	14·3	245	2,088	66 8,094	...	50	...	78	...	...	308	6 20,771	1,462	11	...	457 1,04,393	726 68,032	...	78	...
17,46	14·1	245	2,088	8,160	50	...	72	...	...	308	20,777	1,462	11	...	19,742	1,05,150	68,758	78	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22,383	16·8	2,221	228	7,339	31,714	478	718	36	3,915	3,859	3,256	1,656	538	405	60,682	1,70,812	84,068	75,075	...
12,286	15·6	2,955	2,832	17,118	31,764	478	790	36	3,915	4,167	35,129	3,341	549	405	80,424	3,55,315	1,61,117	75,153	...
4,321	6·0	195	577	1,036	3,265	...	30	24	...	261	887	1,144	...	...	2,242	77,089	4,259	...	...
1,173	13·2	200	61	195	1,060	288	...	...	296	171	75	110	...	...	796	10,126	3,071	...	7,473
4,254	9·1	285	640	2,143	3,343	1,014	...	36	215	26	138	550	5,117	...	2,574	40,179	4,611	10,700	...
4,520	12·2	370	692	1,676	3,551	2,014	24	...	331	102	271	456	...	...	2,102	38,590	7,542	...	1,04,934
1,457	10·8	58	515	521	3,152	...	...	...	318	34	104	167	...	...	573	14,279	3,076	...	...
327 3,758	30·1 10·7	...	34 873	27 986	...	...	...	...	...	52	4 230	13 433	...	...	94 2,031	993 38,455	460 5,069	...	...
121	0·8	522	...	128	2,443	...	30	...	426	906	10,471	174	...	...	355	18,907	4,684	...	11,578
20	0·5	...	...	123	...	...	...	...	63	...	64	65	...	...	120	2,010	852	5,356	...
19,031	8·6	1,030	3,401	7,685	23,714	3,316	84	60	1,649	1,552	12,253	3,112	5,117	...	10,887	2,49,479	33,624	16,056	1,23,985
8,318	12·2	308	16	8,723	5,000	...	120	60	4,337	10	1,188	1,098	6,500	...	5,079	77,612	3,583	9,000	...
703	9·6	15	...	678	718	3	...	...	143	5	275	80	2,895	...	2,573	12,499	548	8,000	...
2,480	13·1	13	...	2,486	2,101	230	...	...	318	...	80	236	...	1,550	7,474	26,201	9,443	...	...
...	...	...	...	...	...	...	369	...	...	...	4	8	...	...	...	1,124	606	...	1,680
11,501	12·1	336	16	6,887	7,819	242	489	60	4,798	15	1,547	1,431	9,494	●1,550	15,126	1,17,436	14,175	17,000	1,680
31,482	9·6	1,975	3,417	14,572	31,533	3,558	573	120	6,447	1,567	13,800	4,543	14,611	1,550	26,013	3,66,914	47,799	33,056	1,25,665

Archaved from the funds of the younger ward's estate.
Shalf of her adopted son Jogesh Chandra Rai who has been declared on the 30th January 1891 to be a disqualified proprietor under section 6 (*d*) of Act IX (B. C.) of 1879.
he short period it was under management during 1890-91 is blank.
nd no return has been received

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate— W. for Ward's estate. A. for Attached estate. E. for Encumbered estate. T. for Trust estate.	Year of assumption of charge.	Revenue and cesses due from the estate to Government.				
								Current demand.	Current and arrear demand.	Payments.	Remissions.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Patna.	Patna.	Bhugwant Narain Singh ...	Bhugwant Narain Singh ...	16	Act IV (B.C.) of 1870 ...	W.	1875	7,808	7,808	7,808	...	...
		Koer Sukraj Bahadoor ...	Koer Bhugwat Prasad ...	14	Act IX (B.C.) of 1879	W.	1884	1,214	1,214	1,214	...	...
		Sukraj Rai	Sukraj Rai	13	Ditto ...	W.	1889	19,828	19,886	19,707	...	179
			Total ...	...	.....	...	...	28,940	28,908	28,819	...	179
	Gya.	Tikari	Kumar Gopal Saran Narain Singh.	7	Act IX (B.C.) of 1879	W.	1885	2,51,448	2,51,989	2,44,085	...	61
		Deo	Raja Bhikham Narain Singh Bahadoor.	...	Act IX of 1886 ...	E.	1886	27,021	27,021	27,021	...	...
			Total ...	...	.....	...	...	2,78,469	2,79,010	2,71,106	...	61
	Shahabad.	Balbhadra Prasad Singh ...	Balbhadra Prasad Singh ...	11	Act IX (B.C.) of 1879	W.	1887	2,501	2,501	2,511	...	...
		Chandra Kumar ...	Deo Kumar	12	Ditto ...	W.	1887	18,267	18,267	18,267	...	...
			Dharum Kumar	8								
		Hurbans Narain Singh ...	Hurbans Narain Singh ...	8	Ditto ...	W.	1888	5,834	5,834	3,474	...	2,360
			Total ...	...	.....	...	...	26,602	26,602	24,252	...	2,360
	Durbhunga.	Narhan	Barma Narain Singh	10	Act IV (B.C.) of 1870	W.	1877	42,010	42,010	42,010	...	...
		Jogsarah	Donor Syed Mahomed Taki Khan.	...	Government Order No. 735, dated 16th March 1881.	T.	1881	1,939	1,939	1,894	...	45
			Total ...	...	.....	...	...	43,949	43,949	43,904	...	45
			Divisional total ...	...	.....	...	...	3,77,960	3,78,559	3,68,081	...	2,645
Bhagulpore.	Bhagulpore.	Lugma	Sumput Bati Kumari	40	Act IV (B.C.) of 1870	W.	1877	2,347	2,347	2,347	...	...
			Bunsraj Bati Kumari ...	43								
		Srinagar	Nityanand Singh	20	Act IX (B.C.) of 1879	W.	1882	76,379	76,434	76,450	...	...
			Kanahanund Singh	14								
			Kalkanund Singh	12								
		Cleveland	.....	...	Government order No. 735, dated 16th March 1881.	T.	1881	13	30	...	...	30
			Total ...	...	.....	...	...	78,739	78,811	78,777	...	30
	Purnea.	Mirza Mahomed Hossein ...	.....	...	Government order No. 735, dated 16th March 1881.	T.	1881	461	461	461	...	...
			Divisional Total ...	...	.....	...	...	79,200	79,272	79,238	...	30
Orissa.	Cuttack.	Kanika	Raja Poddolabh Bhanj‡ ...	56	Act XXXV of 1858 ...	W.	1864	27,525	27,525	27,450	...	75
		Hurijaa	Sri Charan Patnaik ...	10	Act IV (B.C.) of 1870	W.	1874	1,226	1,226	1,226	...	...
		Palda	Narsing Charan Panda ...	10	Ditto	W.	1874	3,193	3,193	3,193	...	...
		Madhupore	Narayan Chandra Dhir ...	9	Act IX (B.C.) of 1879	W.	1888	11,561	11,561	11,561	...	...
			Baldeb Chandra Dhir ...	5								
			Total ...					43,505	43,505	43,430	...	75
	Pooree.	Rorhung	Lokenath Bidyadhar Mahapatra.	12	Act IV (B.C.) of 1870	W.	1873	3,724	3,724	3,732	...	...
	Balasore.	Jamkunda	Surendra Nath Sing	14	Act IX (B.C.) of 1879	W.	1882	1,614	1,614	1,614	...	...
		Shahabunder	Srichandan Brindabun Chundra Rai.	17	Ditto	W.	1889	6,806	6,806	6,623	...	183
			Total ...	...	.....	...	...	8,420	8,420	8,237	...	183
			Divisional Total ...	...	.....	...	...	55,649	55,649	55,399	...	258

&c

* This sum includes the value (Rs. 10,000) of

† Died on the

Rent and cesses due from the estate to superior landlords.					Rent and cesses due from the estate.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3	6	3	...	3	21,021	31,151	17,430
...	...	...	...	...	9,117	14,200	8,088
3,530	12,259	4,029	...	8,230	62,660	1,36,557	59,678
3,533	12,265	4,032	...	8,233	92,798	1,81,908	85,196
57,087	65,390	65,389	...	2,131	7,24,200	13,50,536	6,28,541
...	...	...	...	...	1,35,400	2,75,156	1,11,962
57,087	65,390	65,389	...	2,131	8,59,600	16,25,692	7,40,503
204	228	198	...	30	11,906	15,879	8,504
...	...	...	...	...	58,756	1,80,087	43,844
53	53	56	...	...	15,820	20,232	9,443
257	281	254	...	30	86,482	2,16,198	61,791
25	58	14	...	44	1,86,956	2,86,577	1,62,201
...	...	...	...	...	3,892	5,131	4,095
25	58	14	...	44	1,90,848	2,91,708	1,66,296
60,902	78,003	69,089	...	10,438	12,29,818	23,15,506	10,53,786
...	...	...	...	...	16,540	21,188	15,383
33,066	52,699	52,699	...	...	3,13,401	9,83,672	3,61,402
...	...	...	...	...	307	476	164
33,066	52,699	52,699	...	...	3,30,257	10,05,336	3,77,030
...	...	...	...	...	1,054	1,098	932
33,066	52,699	52,699	...	...	3,31,311	10,06,434	3,77,971
...	...	...	...	...	1,12,770	1,22,224	1,06,829
376	670	483	...	187	4,188	7,056	3,705
74	94	88	...	6	6,397	9,682	6,313
58	114	114	...	...	32,525	72,264	29,651
508	878	685	...	193	1,55,880	2,11,826	1,46,498
305	305	305	...	...	5,846	7,589	5,196
12	12	12	...	...	7,891	7,942	7,610
688	1,472	546	...	926	22,284	80,847	14,922
700	1,484	558	...	926	30,165	88,789	22,532
1,513	2,667	1,548	...	1,119	1,01,891	3,08,204	1,74,226

RENT AND CESSES DUE FROM THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
Rs. 82·9 95·2 94·2	Rs. 11,405	Rs. 13,352 5,676 66,113	Rs. 8,756 1,590 4,246	Rs. ... 4,202 175	Rs. 1,151 23 485	Rs. 240 ... 110	Rs. 27,677 14,533 54,094
91·8	11,405	85,141	14,592	4,437	1,659	350	1,06,304
80·7 82·6	22,348 8,484	7,10,872 1,55,266	96,001 20,826	5,728 245	13,288 3,560	17,040 253	7,61,498 1,42,846
86·1	30,832	8,66,138	1,22,827	5,973	16,848	18,193	9,04,344
71·4 74·6 59·6	566 45,007 897	6,829 91,236 9,013	2,763 8,286 2,961	... 4,389 1,154	50 1 19	... 425 ...	11,317 56,945 13,577
71·4	46,470	1,07,078	14,010	5,543	70	425	81,839
80·7 105·2	... ...	1,25,121 1,036	41,957 701	421 ...	4,828 1	58,339 ...	2,67,746 4,797
87·1	...	1,26,157	42,658	421	4,829	58,339	2,72,543
85·6	88,707	11,85,414	1,94,057	16,374	23,406	77,307	13,64,930
92·9 115·3 53·4	410 1,17,292 ...	5,250 5,04,888 312	1,895 81,287 815	... 12,721 ...	235 7,667 20	54 29,980 ...	17,567 4,93,147 999
114·1	1,17,702	5,10,450	83,997	12,721	7,922	30,034	5,11,713
88·4	13	153	649	...	327	...	1,008
114·0	1,17,715	5,10,603	84,646	12,721	8,249	30,034	5,13,631
94·7 88·4 98·6 91·1	2,108 305 444 16,536	8,072 3,556 2,925 26,489	82,743 1,534 5,883 15,275	31 98 94 295	6,607 202 284 2,882	3,064	1,99,274 5,539 12,574 46,103
93·9	19,393	41,042	1,05,435	518	9,975	3,064	2,65,490
88·8	1	2,375	5,103	162	422	...	10,883
86·5 66·9	50 5,324	273 60,601	3,541 14,047	... 8,198	21 2,776	... ...	11,172 39,943
74·6	5,383	60,874	17,588	8,198	2,797	...	51,115
90·7	24,777	1,04,291	1,28,126	8,878	10,194	3,064	3,27,483

Trust Estates for the year 1890-91—continued.

DISBURSEMENTS.																			RECEIPTS.			
Management of property.							Miscellaneous.															
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management charges proper (column 30) on current rents and cess demand (column 19).	Construction and repairs of cutcherry buildings.	Survey and settlement.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doctor's fees and medicines.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of tanks, bridges, and other immovable property.	Improvement of land and property and benefit of ward.	Other expenses.	General management, treasury and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,452	11·6	42	...	123	8,081	553	...	...	307	13	238	263	...	...	1,754	21,727	5,850	...	29,470
685	7·5	10	...	166	2,755	207	...	...	364	...	89	97	5,377	...	200	11,164	3,849	4,382	...
7,220	11·6	...	40	1,844	8,485	640	...	...	195	...	3,178	954	14,272	...	3,484	63,018	1,076	31,734	14,103
10,357	11·1	52	40	2,133	19,321	1,400	...	...	866	13	2,505	1,314	19,649	...	5,438	95,909	10,295	36,126	43,573
69,550	9·6	470	165	18,646	1,27,020	2,045	6,320	1,733	25,490	5,750	52,203	...	10,508	160	33,342	6,62,825	98,673	31,044	1,86,295*
12,017	8·8	91	...	1,110	14,990	...	228	48	1,641	...	398	1,750	37,017	...	290	97,207	45,630	12,92,013	...
81,567	9·4	570	165	19,756	1,42,010	2,045	6,548	1,781	27,131	5,750	52,601	1,750	48,125	160	33,632	7,60,032	1,44,312	13,23,057	1,86,295
1,159	9·7	...	...	75	1,228	52	...	...	20	...	24	140	1,478	...	50	6,944	4,373	5,951	...
6,918	11·7	120	245	12,766	2,966	335	...	...	129	125	1,302	706	1,379	...	1,698	47,016	9,929	1,54,302	...
1,923	8·3	...	...	2,330	1,475	30	...	...	...	186	10	201	3,500	...	111	12,705	872	1,38,127	...
9,400	10·8	120	245	15,171	5,669	417	...	...	149	311	1,336	1,056	6,366	...	1,859	66,665	15,174	2,98,440	...
27,725	14·8	...	105	9,381	26,043	7,020	300	9	8,013	...	7,944	3,008	31	48,832	21,424	2,02,900	64,837	15	1,07,881
528	13·5	...	...	...	...	...	1,200	...	...	...	15	48	...	...	...	3,085	1,119	...	...
28,253	14·8	...	105	9,381	26,043	7,020	1,500	9	8,013	...	7,959	3,056	31	48,832	21,424	2,05,985	65,949	15	1,07,881
1,20,577	10·5	742	645	46,441	1,93,043	10,882	8,108	1,790	37,020	6,074	64,401	7,182	74,171	48,032	62,353	11,29,206	2,35,730	16,57,638	3,37,749
2,200	13·3	147	...	166	3,750	...	6	6	264	...	52	413	5,232	...	40	14,632	2,035	31,818	...
50,828	16·2	1,270	17,152	21,835	20,728	2,780	174	1,052	6,058	1,218	5,323	6,376	...	52,504	36,221	3,61,654	1,31,493	9	1,02,619
48	15·6	...	...	...	...	...	40	...	...	...	...	4	...	...	...	92	907	...	526
53,076	16·0	1,423	17,152	22,001	33,478	2,780	220	1,058	6,322	1,218	5,375	6,793	5,232	52,504	36,261	3,76,378	1,35,335	31,827	1,03,145
15	1·4	64	...	...	...	...	694	...	...	...	...	23	...	...	...	1,257	651	...	6,325
53,100	16·0	1,487	17,152	22,001	33,478	2,780	914	1,058	6,322	1,218	5,375	6,816	5,232	52,504	36,261	3,77,635	1,35,986	31,827	1,09,470
11,886	10·5	494	7,175	203	43,271	...	2,706	1,261	2,983	7,408	473	1,431	...	71	1,885	1,08,787	90,487	...	1,06,365
477	11·3	15	...	50	677	430	...	...	268	...	10	52	...	...	...	3,697	1,842	...	5,368
770	12·0	268	...	113	719	433	...	...	100	...	51	80	...	...	...	5,815	6,759	...	7,367
5,901	18·1	...	...	707	8,213	244	24	...	603	348	563	418	335	...	...	20,221	18,882	1,922	...
19,034	12·2	777	7,175	1,073	52,880	1,110	2,820	1,261	4,044	7,756	1,107	1,961	335	71	1,885	1,47,520	1,17,970	1,922	1,19,100
131	2·2	...	...	296	1,050	155	...	...	131	...	73	73	...	...	...	5,055	4,928	...	2,475
1,169	14·8	...	...	8	222	556	...	...	50	50	...	94	...	...	...	3,811	7,361	...	...
3,995	17·9	...	550	1,000	3,039	1,233	...	...	35	...	1,058	291	...	...	...	18,379	21,564	...	...
5,164	17·1	...	550	1,008	3,261	1,789	.		85	50	1,094	385	...	...	...	22,190	28,925	...	...
24,329	12·6	777	7,734	2,377	57,200	3,060	2,820	1,261	4,260	7,806	2,364	2,439	335	71	1,885	1,75,665	1,51,823	1,922	1,21,575

*Railway shares belonging to the estate.
25th March 1891.

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate—W. for Ward's estate, A. for Attached estate, E. for Encumbered estate, T. for Trust estate.	Year of assumption of charge.	Revenue and cesses due from the estate to Government. Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Chota Nagpore.	Hazaribagh.	Dhanwar	Maharaja Ran Bahadoor Narain Deo.	66	Act XXXV of 1858 ...	W	1864	12,326	12,326	12,326	...	...
		Jeridih*	Beechitra Narain Singh ...	21	Act IV (B.C.) of 1870...	W	1873	161	161	161	...	...
		Jagadih	Raja Harem Khan ...	...				...	...	...	...	...
		Marafari	Thakur Ram Bhunjun Singh	...			1878	322	322	322	...	...
		Parasawan	Lachman Singh ...	...				...	...	...	...	...
		Doranda	Tekait Dulip Narain Singh ...	...			1879	2,540	2,540	2,540	...	...
		Asko	Tekait Debi Prasad Singh ...	...	Act VI of 1876 ...	E		386	386	386	...	...
		Satgawan	Tekait Jhan Narain Singh ...	...			1880	3,421	3,421	3,421	...	...
		Chakmanjo	Tekait Toolsi Narain Singh ...	...			1881	297	297	297	...	...
		Dighi	Tekait Jhamon Narain Singh	...				314	314	314	...	...
		Bursote	Raja Ram Karan Deo ...	...			1886	...	...	...	...	...
			Total ...	...	.....	...	...	19,767	19,767	19,767	...	...
	Lohardugga.	Panjri Kallan	Protap Singh	43	Act XXXV of 1858 ...	W	1875	...	...	...	...	...
		Poonjree*	Bhugwant Baksh Singh ...	...	.....	...	1878	...	...	...	...	...
		Bhonro	Pandai Hurnath Rai	...				...	...	...	...	...
		Sifli*	Tekait Lachma Narain Singh	...				...	...	...	...	...
		Pandra	Lal Jug Mohan Sahi	...				...	...	...	...	...
		Budla	Lal Lachman Sahi	...				...	...	...	...	...
		Kankey	Lal Sibnath Sahi	...				...	...	...	...	...
		Barhadih	Manki Ganga Dhur Sing ...	...				...	...	...	...	...
		Burway	Tekait Raghubar Sahi ...	...				...	...	...	...	...
		Hoorihoorl	Baraik Harak Nath Sahi ...	...				...	...	...	...	...
		Arsora	Gopal Nath Towary	...				...	...	...	...	...
		Jungi	Lal Kassi Nath Sahi	...			1879	...	...	...	...	...
		Nowdiha	Shewsarun Sing	...				...	...	...	...	...
		Tilmi	Thakur Fani Mutoop Nath Sahi.	...				...	...	...	...	...
		Lalgunge	Chat Lal Mokund Nath Sahi Deo.	...				...	...	...	...	...
		Soondari	Baraik Moni Nath Sahi ...	...				...	...	...	...	...
		Namsedag	Bhanpertap Singh	...				...	...	...	...	...
			Bissessur Sing					...	...	...	...	...
		Ootku	Lal Jugeot Nath Sahi Deo ...	...				...	...	...	...	...
		Buttla	Mussumut Anand Kuer ...	...				...	...	...	...	...
		Akasi	Bishnath Sahi	...				...	...	...	...	...
		Saridih	Thakur Moheshanand ...	...				...	...	...	...	...
		Dehat Ooparpat ...	Barulal Mritonjoy Nath Sahi Deo.	...	Act VI of 1876 ...	E		...	...	...	...	...
		Kairo	Thakur Radha Nath Sahi ...	...				...	...	...	...	...
		Siri	Thakur Jit Nath Sahi ...	...				...	...	...	...	...
		Mesra	Thakur Udit Narain Sikhur ...	...				...	...	...	...	...
		Jelinga	Sib Narain Sahi	...				...	...	...	...	...
		Bokrunda	Bhya Anoop Nath Sahi ...	...			1880	...	...	...	...	...
		Khuntipatti	Shib Narain Singh	...				...	...	...	...	...
		Loohata	Manki Uttir Sahi	...				...	...	...	...	...
		Murdhan	Thakur Chytun Singh ...	...				...	...	...	...	...
		Jonah	Manki Bhola Sahi	...				...	...	...	...	...
		Bethut	Bhya Abhoy Nath Sahi ...	...				...	...	...	...	...
			Bhya Amar Deo Nath Sahi ...	...								
			Bhya Jugeot Deo Nath Sahi ...	...								
			Bhya Baldeo Nath Sahi ...	...								
		Barenda	Tekait Brojo Gopal Singh ...	...				...	...	...	...	...
		Hattee Kursey	Lal Bunwari Sahi	...				...	...	...	...	...
		Akasi	Bhya Ram Nath Sahi	...				...	...	...	...	...
		Rorn	Pandey Jugannath Sahi ...	...			1882	...	...	...	...	...
		Nagra	Lal Gopal Nath Sahi	...				...	...	...	...	...
		Manka	Bisseswar Singh and Bishnath Singh, sons of Kuer Bhikari Narain (deceased).	...				...	...	...	...	...
		Basiat	Baraik Padman Singh ...	...	.....	...	1891	...	...	...	...	...
			Total ...	...	.....	...	...	...	...	...	...	...
	Sirguja.	Chainpore	Raghu Nath Mahapatra ...	...			1880	...	...	...	...	...
		Kera	Chandra Bhanoo Singh ...	...	Act VI of 1876 ...	E	1881	...	...	...	...	...
		Dhalbhoom	Satrughan Dial	...			1886	14,257	14,257	14,257	...	...
			Total ...	...	.....	...	...	14,257	14,257	14,257	...	...
	Manbhoom.	Jhaldah	Athar Singh	14			1883	4,801	4,801	4,801	...	...
		Begoon Koodar	Radhika Kumari	11	Act IX (B.C.) of 1879	...	1884	2,617	2,617	2,617	...	...
		Jheria	Joymongal Singh	18			1888	7,263	7,263	7,263	...	...
		Nagore Kiari	Lal Behari Singh	6	.....	...	1889	1,181	1,181	1,181	...	...
		Pandra †	Sib Narain Singh and Jagat Narain Singh (minor sons of Ananta Narain Singh),	...				2,743	2,743	2,743	...	...
		Satrakhani*	Monmohun Singh	...				...	...	...	...	...
		Manbazar	Radha Govind Narain Deo (son of late Kishori Prasad Deo).	...			1878	4,788	4,788	4,788	...	...
		Nowagurh 3rd kismut ...	Thakur Giridhari Singh ...	...				312	312	312	...	...
		Dhadka*	Sarup Gunjan Singh	...			1880	...	...	...	...	...
		Kalamati	Jagannath Singh Manki (son of late Chamoo Singh Manki).	...	Act VI of 1876 ...	E						
		Hensla	Kisori Prasad Narain Singh (son of late Dalgobind Singh).	...			1882	693	693	693	...	...
		Sinsa	Radha Govind Singh Manki (son of late Raghu Nath Singh).	...								
		Tundi	Batkunthia Narain Singh ...	...			1884	...	...	...	...	...
		Burrabhoom	Brojo Kishore Singh	...			1888	3,146	3,146	3,146	...	...
							1889	7,054	7,054	7,054	...	...
			Total ...	...	.....	...	...	34,598	34,598	34,598	...	...
			Divisional total ...	...	... ...	...	...	68,622	68,622	68,622	...	...
			GRAND TOTAL OF APPENDIX. ...	...	.....	...	...	52,67,747	52,87,569	51,84,686‡	...	26,177

* These five estates were released on the 30th September 1880.
† The estate was taken in charge on the 25th February 1891. The return
‡ Excludes payments of Rs. 74,621
§ Includes advance
‖ Includes arrear

RENT AND CESSES DUE FROM THE ESTATE TO SUPERIOR LANDLORDS.					RENT AND CESSES DUE TO THE ESTATE.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,368	3,368	3,368	...	...	55,148	78,261	53,716
...	...	...	...	...	1,910	3,768	1,452
578	578	578	...	...	2,880	4,128	2,872
...	...	...	...	...	2,235	2,343	2,276
430	430	122	308	...	2,695	3,148	2,799
...	...	...	...	...	15,936	24,846	18,040
...	...	...	...	...	2,566	4,217	2,743
...	...	...	...	...	21,556	46,773	25,246
...	...	...	...	...	1,908	4,013	2,085
...	...	...	...	...	2,440	3,884	2,731
1,542	1,542	1,542	...	...	13,886	18,016	14,318
5,918	5,918	5,610	308	...	1,23,138	1,93,997	1,28,887
40	40	40	...	...	630	805	679
...	...	...	...	...	...	5,909	832
100	100	100	...	...	1,467	1,652	1,309
...	...	...	...	...	...	3,378	...
165	165	165	...	...	1,500	1,767	1,611
207	207	207	...	...	1,559	2,906	1,318
144	144	144	...	...	1,071	1,950	1,065
1,182	1,183	1,182	...	...	3,022	4,973	2,727
4,083	4,083	4,083	...	...	13,246	19,840	13,231
268	268	268	...	...	1,617	3,323	2,024
250	250	250	...	...	2,192	2,789	2,374
257	1,028	...	...	1,028	1,436	2,519	1,388
168	168	168	...	...	668	1,068	354
671	671	671	...	...	3,567	9,852	4,400
500	500	500	...	...	5,967	10,688	5,746
464	464	464	...	...	2,103	3,676	2,327
366	381	381	...	...	2,801	4,252	2,841
377	377	377	...	...	2,412	2,773	2,450
433	433	433	...	...	2,107	3,262	1,878
259	259	259	...	...	942	1,260	871
61	95	95	...	...	439	709	460
3,829	3,829	3,829	...	...	32,357	60,221	31,047
3,681	3,681	3,681	...	...	8,781	21,358	7,338
1,344	1,521	1,403	...	118	5,439	16,905	5,844
288	288	288	...	...	1,285	2,432	1,871
148	148	148	...	...	1,717	3,729	1,128
77	77	77	...	...	654	1,823	842
720	720	720	...	...	1,380	2,018	1,405
826	826	826	...	...	1,089	4,151	2,340
1,052	1,052	1,052	...	...	2,531	5,031	2,509
406	406	406	...	...	1,754	2,040	1,740
225	225	225	...	...	1,890	2,117	1,850
1,055	1,055	1,055	...	...	3,822	9,852	5,141
128	128	128	...	...	805	934	809
84	84	84	...	...	730	1,127	606
454	467	400	49	18	2,715	4,425	2,813
423	422	422	...	...	3,510	5,454	4,351
351	351	347	...	4	1,840	2,524	1,774
...	...	...	...	...	...	...	...
26,705	27,715	26,408	49	1,168	1,21,817	2,32,394	1,23,882
91	91	91	...	...	2,815	2,829	2,829
...	...	...	...	...	461	461	461
...	...	...	...	...	78,073	2,13,417	61,436
91	91	91	...	...	81,949	2,16,707	64,726
...	...	...	...	...	12,466	16,248	12,787
...	...	...	...	...	14,410	16,521	14,966
90	140	123	...	26	41,300	64,421	43,672
...	...	...	...	...	9,023	11,060	8,952
...	...	...	...	...	24,050	28,781	23,182
2,021	4,653	3,642	...	1,011	2,852	7,168	1,079
...	...	...	...	...	13,912	24,723	15,630
...	...	...	...	...	2,275	3,565	2,706
462	675	100	...	575	1,185	2,080	224
634	634	560	...	74	3,602	5,886	4,028
...	...	...	...	...	2,750	3,448	2,674
520	520	520	...	...	2,753	4,827	3,617
...	...	...	...	...	18,627	23,807	13,796
...	...	...	...	...	28,698	41,310	40,523
3,727	6,631	4,945	...	1,686	1,77,903	2,55,439	1,91,836
36,441	40,355	37,144	357	2,854	5,04,807	8,08,537	5,09,331
4,11,467	5,05,933	4,63,847	633	43,473	96,29,188	1,78,11,020	96,35,714

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
97·4	3,812	17,179	16,072	1,415	72	279	70,554
76·0	123	1,909	819	18	...	30	2,319
100·8	8	1,473	803	11	376	210	3,832
101·8	1	53	132	...	199	10	2,017
103·8	...	285	444	11	1	10	3,265
117·0	1,198	7,395	1,471	48	273	28	20,649
106·8	...	1,566	662	30	...	19	3,463
117·1	1,140	21,366	1,982	130	61	380	27,809
109·2	28	1,981	402	122	...	1	2,610
111·5	103	1,070	620	70	52	10	3,483
103·1	1,240	2,995	1,849	87	7	85	16,346
104·6	7,653	57,272	24,026	1,951	1,041	1,062	1,56,967
107·7	...	126	1,205	...	136	10	2,030
...	...	4,957	1,590	...	...	50	2,492
95·3	68	185	237	8	13	42	1,699
...	124	3,254	3,190	...	...	5	3,195
107·0	18	186	236	17	...	45	1,912
78·1	313	1,376	703	...	...	46	1,987
99·4	...	785	56	...	...	30	1,151
90·2	106	2,135	292	...	...	56	3,075
99·8	278	6,835	1,174	295	115	359	15,174
125·1	4	295	188	63	...	40	2,315
108·2	20	345	196	6	...	62	2,437
110·5	194	737	368	5	135	44	2,140
52·9	...	714	213	19	728	15	1,329
125·3	711	4,658	272	455	1	85	5,273
96·2	1,112	3,847	3,933	21	196	207	10,103
106·1	432	939	346	5	1	61	2,740
101·4	...	1,411	943	87	...	25	3,806
101·4	24	306	187	5	...	65	2,707
89·9	124	1,251	811	13	...	55	2,757
92·4	92	286	361	104	...	28	1,364
106·9	65	274	81	23	...	13	577
95·6	62	29,154	5,185	1,287	979	1,027	39,525
83·5	650	13,370	694	150	2	192	8,376
107·4	1,905	9,205	586	371	501	185	7,487
102·4	78	483	194	15	...	53	2,133
77·3	151	2,251	201	...	...	40	1,578
128·7	234	756	34	3	...	21	900
106·1	70	483	232	40	118	41	1,899
138·5	...	1,813	51	161	68	45	2,965
99·1	82	423	501	...	11	63	2,074
99·2	2	298	287	5	...	46	2,078
97·8	46	219	931	...	...	38	2,819
134·5	272	4,439	424	620	...	106	6,291
107·9	...	79	264	...	...	15	1,148
83·0	56	465	136	7	1	20	770
103·6	121	1,492	454	9	...	73	3,939
123·9	208	892	387	66	427	93	5,327
96·4	...	750	405	10	...	20	2,209
...	...	...	...	...	...	...	...
101·6	7,622	1,00,993	27,531	3,870	3,422	3,433	1,62,138
100·4	...	...	1,614	...	35	1	4,478
100·0	...	...	559	...	...	...	1,020
78·0	3,781	1,48,200	8,768	1,955	35,382	1,319	1,08,860
78·9	3,781	1,48,200	10,941	1,955	35,417	1,319	1,14,358
102·5	382	3,079	2,034	570	17	540	15,948
103·8	515	3,040	3,206	194	1,023	50	19,439
105·7	4,753	15,996	15,556	3,078	2,102	596	65,004
99·2	1,046	1,762	210	347	24	19	9,552
96·3	208	5,301	3,821	121	...	70	27,194
37·8	51	6,038	303	13	11,014	...	12,409
113·3	405	8,598	1,020	152	10	50	16,862
118·9	26	833	592	18	11	18	3,345
18·9	...	1,856	360	20	6,000	...	6,610
111·8	116	1,736	410	35	189	20	4,682
97·2	9	765	300	32	38	22	3,066
95·0	99	2,111	111	11	30	109	2,878
100·9	...	4,011	2,932	248	222	100	22,298
141·2	...	816	3,006	...	30,000	...	73,529
107·8	7,700	55,932	33,861	4,845	50,680	1,594	2,82,816
100·8	26,756	3,62,367	96,359	12,021	90,560	7,408	7,16,279
98·0	7,57,403	74,24,535	15,03,296	1,48,125	17,24,189	13,06,135	1,44,07,459

and Trust Estates for the year 1890-91—concluded.

Disbursements.																				Receipts.			
Management of property.								Miscellaneous.															
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management charges proper (column 30) on collections and cess demand (column 19).	Construction and repairs of cutcherry buildings.	Survey and settlement.	Law expenses.	Maintenance of proprietor and family, burial and religious ceremonies, doctors, feed and medicines.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings and other immovable property.	Improvement of land and property and benefit of ward.	Other expenses.	General management, treasury and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.	Total receipts.	Cash balance at the beginning of the year.	Debts due at the beginning of the year.	Market value of Government securities at the beginning of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49				
Rs. 7,624	Rs. 13·8	Rs. 250	Rs. 144	Rs. 2,583	Rs. 19,486	Rs. 2,522	Rs. 1,171	Rs. ...	Rs. 818	Rs. ...	Rs. 2,477	Rs. 340	Rs. ...	Rs. ...	Rs. 1,146	Rs. 56,750	Rs. 16,708	Rs. ...	Rs. ...				
391	20·4	...	...	84	411	...	27	...	...	...	91	24	523	...	...	1,684	633	219	...				
179	6·5	...	...	87	810	...	...	...	50	...	96	35	1,186	...	156	3,157	675	6,818	...				
191	8·5	...	...	27	190	28	...	...	...	...	465	28	1,344	...	10	2,905	12	5,940	...				
179	6·4	...	...	18	240	...	...	...	...	244	...	34	1,703	...	10	2,601	644	13,055	...				
1,361	8·1	...	...	571	1,897	...	12	...	...	...	286	108	19,280	...	122	18,701	1,968	98,077	...				
201	7·8	8	...	185	480	...	...	...	...	...	110	36	1,850	...	10	3,260	903	12,274	...				
1,572	7·1	40	...	668	2,830	...	...	...	542	...	563	990	14,957	...	177	24,211	3,228	1,40,480	...				
151	7·0	12	...	85	240	...	...	...	...	...	59	24	1,336	...	...	2,324	296	14,640	...				
262	8·2	8	...	85	310	...	...	...	...	...	106	30	1,700	...	...	2,755	728	20,984	...				
1,138	8·1	60	...	177	4,100	...	22	13	...	...	103	178	9,257	...	872	14,460	1,886	65,900	...				
13,023	10·6	378	144	4,712	29,904	2,550	1,232	13	1,405	244	4,322	1,090	43,138	...	2,503	1,30,814	26,153	3,85,706	...				
99	15·7	...	...	...	240	...	...	...	...	...	2	8	...	...	10	360	1,631	...	3,578				
184	...	...	...	18	...	...	...	...	...	...	...	...	...	...	...	184	2,309	...	...				
127	8·6	...	...	1	76	...	...	...	...	...	...	19	1,076	...	43	1,515	185	5,940	...				
212	...	...	...	1	...	...	...	...	...	...	...	...	...	...	178	391	2,964	...	...				
116	7·7	...	...	10	147	...	...	...	...	...	...	21	1,321	...	40	1,539	81	5,907	...				
106	6·7	...	...	15	150	...	...	6	...	...	...	19	1,105	...	47	1,655	312	14,096	...				
78	7·2	...	...	10	150	...	...	...	50	7	...	13	629	...	31	1,112	30	3,857	...				
221	7·3	...	...	285	735	45	...	...	...	...	...	42	112	...	56	2,681	399	551	...				
927	6·9	...	...	302	1,800	...	...	...	...	...	504	105	6,244	...	344	13,003	2,111	4,504	...				
126	7·7	...	...	40	200	...	...	...	...	...	...	20	1,225	...	41	1,629	388	2,461	...				
165	7·6	...	...	9	300	...	...	...	...	...	...	27	1,672	...	63	2,386	251	8,519	...				
103	7·1	...	...	4	200	...	...	...	...	1	...	18	1,353	...	45	1,760	380	6,041	...				
40	6·8	...	...	16	...	...	...	...	...	...	7	8	998	...	...	1,177	193	...	...				
217	6·9	...	...	292	396	...	...	...	...	...	72	44	2,954	...	88	4,764	509	7,409	...				
428	7·1	...	...	117	2,229	...	...	...	...	...	73	74	5,222	...	250	8,982	1,171	31,918	...				
180	8·3	...	...	11	800	...	...	...	...	...	18	26	900	...	63	2,531	200	...	...				
126	7·3	...	...	36	400	...	...	...	...	...	19	35	1,850	...	25	2,958	93	9,724	...				
180	7·7	...	...	163	350	...	...	...	...	...	...	33	788	...	66	1,984	773	4,618	...				
140	6·6	...	...	23	100	...	...	...	...	...	...	28	1,382	...	50	2,162	556	1,865	...				
91	8·6	...	...	11	203	...	...	...	...	...	3	12	678	...	99	1,168	193	2,230	...				
38	8·8	...	...	11	90	...	...	...	...	...	...	4	235	...	10	422	85	2,180	...				
2,709	8·3	...	...	2,747	14,802	...	300	...	157	2	861	415	8,989	...	998	33,809	3,716	920	...				
607	6·9	...	...	800	630	...	...	12	...	...	1	111	...	...	195	6,037	2,330	62,598	...				
475	8·7	...	...	628	400	...	...	...	...	...	1,111	72	2,397	...	219	6,629	838	59,076	...				
143	7·3	...	...	24	300	...	...	...	...	...	...	23	547	...	54	1,430	694	1,556	...				
119	6·9	...	...	13	500	...	...	...	...	...	11	21	550	...	51	1,413	163	1,864	...				
39	5·9	...	...	13	200	...	...	...	...	...	...	9	460	...	22	920	80	724	...				
109	7·5	...	...	30	190	...	...	...	...	...	22	18	573	...	41	1,682	214	1,117	...				
103	7·8	...	...	90	50	...	...	...	...	...	...	22	847	...	46	1,984	681	1,498	...				
198	7·9	...	...	170	245	...	...	...	...	...	...	34	827	...	64	2,506	464	3,550	...				
181	7·4	...	...	27	100	...	...	...	300	2	274	26	404	...	47	1,776	302	3,917	...				
140	7·4	...	...	6	180	...	...	3	...	...	16	26	1,886	...	40	2,525	294	18,385	...				
278	7·2	...	...	810	363	...	...	...	...	...	129	44	2,893	...	108	5,780	502	1,883	...				
64	7·9	...	...	3	190	...	...	...	23	...	1	10	531	...	16	963	185	1,403	...				
59	7·1	...	...	39	50	...	...	...	...	...	...	9	440	...	21	701	69	2,044	...				
297	7·6	...	...	18	...	...	...	...	...	...	1	43	1,969	...	76	2,914	715	29,518	...				
281	7·1	...	...	100	375	...	...	6	...	...	...	44	3,854	...	99	4,631	696	10,018	...				
285	13·2	...	...	3	100	...	...	...	...	...	14	23	1,200	...	20	1,884	275	15,352	...				
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
9,866	8·0	...	...	6,580	26,717	45	800	27	527	13	3,138	1,503	55,480	...	3,994	1,34,309	27,778	2,06,025	3,578				
17	0·6	...	...	...	700	...	...	...	...	...	85	26	1,317	...	...	2,195	2,283	12,123	...				
2	0·4	...	...	...	...	...	...	...	...	...	4	6	850	...	1	863	157	1,042	...				
5,708	7·2	380	772	3,377	9,516	...	782	70	140	...	5,109	1,121	52,060	...	1,318	94,566	14,394	2,13,250	...				
5,727	6·9	380	772	3,377	10,216	...	782	70	140	...	5,198	1,102	54,227	...	1,319	97,624	16,734	3,28,014	...				
744	5·9	...	37	...	488	1,135	650	91	18	81	...	334	154	3,708	...	671	12,986	3,042	68,937	...			
804	5·5	37	...	80	476	4,440	55	132	20	624	709	698	181	193	5,017	1,113	17,916	2,254	...	23,692			
2,514	6·0	300	...	...	1,303	11,304	2,540	661	1,530	1,821	1,484	1,711	512	471	22,502	3,426	59,067	5,337	...	56,054			
383	4·2	50	...	...	1,170	2,033	28	67	...	150	...	266	115	1,121	...	480	8,731	831	6,003	...			
1,462	6·1	50	...	45	185	6,778	1,061	180	54	800	...	312	300	6,475	...	1,409	21,876	5,318	88,628	...			
159	5·6	...	...	20	263	90	...	40	...	...	...	...	29	7,419	...	18	11,089	720	...	...			
718	5·1	50	...	...	206	2,656	308	147	13	...	100	188	163	1,218	...	904	11,222	5,640	13,907	...			
135	5·9	...	...	...	98	420	8	24	...	50	...	56	31	350	...	245	1,668	1,077	8,076	...			
116	9·7	...	...	...	72	75	...	80	...	...	10	...	13	5,543	...	62	6,021	580	...	...			
255	7·0	11	...	...	437	229	...	107	...	50	...	10	44	1,026	...	238	3,367	1,418	3,646	...			
163	5·9	19	...	...	78	701	35	...	...	50	...	41	34	757	...	189	2,760	308	1,458	...			
170	5·7	...	...	...	364	360	...	83	...	166	...	36	1,062	...	150	3,841	37	6,982	...				
1,116	5·9	21	...	...	370	2,223	...	84	60	350	51	293	806	...	100	6,851	12,447	77,206	...				
366	1·2	...	...	...	86	7,686	...	21	...	...	...	412	350	56,103	...	72,040	1,480	1,11,335	...				
9,127	8·1	514	154	6,781	41,364	4,853	1,644	1,699	4,118	2,274	4,823	2,202	80,319	27,879	8,765	2,41,743	41,075	3,86,265	81,740				
37,785	7·4	1,881	1,070	21,450	1,08,291	7,480	3,908	1,809	6,190	2,531	17,483	6,810	2,30,214	27,879	16,188	6,04,541	1,11,738	12,46,100	86,324				
7,36,616	7·4	28,408	1,86,523	2,69,762	11,78,068	45,748	59,241	33,255	2,13,178	58,404	5,45,753	81,351	15,94,28.	7,90,528	13,22,718	1,26,30,080	17,76,763	37,16,022	44,25,722				

30th May 1890, 21st April 1890, 18th March 1891, and 10th September 1890 respectively.
for the short period it was under management during 1890-91 is blank.
made in the previous year.
payments of Rs. 2,020.
collections of Rs. 6,032.

BENGAL SECRETARIAT LIBRARY.

REVENUE DEPARTMENT.

LAND REVENUE—No. 724T—R.

DARJEELING, THE 16TH OCTOBER 1891.

RESOLUTION.

READ—

The Report of the Board of Revenue on Wards' and Attached Estates in the Lower Provinces for the year 1890-91.

Preliminary.

The Board's report, due on the 31st August, was issued from the press on that date, and such punctuality deserves favourable notice. The Commissioners' reports, due to the Board on 1st July, were all received by the 7th July, except two; that for Rajshahye was not received by the Board till the 10th July, that for Orissa on the 14th idem, and the supplementary report for the Burdwan Raj Estate, due on the 10th July, not until the 18th. His Honour trusts that such delays as are noticed in these three cases will not occur again. So far as they are caused by dilatoriness in the managers' offices, they reflect unfavourably on the management. Sir Charles Elliott has observed with pleasure the excellence of the form of the Board's report, which follows the plan adopted for the first time in the preparation of the report for 1887-88.

Collections.

2. The number of private estates under the management of the Board has decreased from 157 in 1887-88 to 139 in the year under review. Of the 139, 69* were Wards' estates and 70 were attached, encumbered and trust estates. The arrear demand of the revenue and cesses due to Government amounted to only Rs. 19,816; the current demand was Rs. 52,67,747: of these amounts Rs. 51,84,695 were paid. The Lieutenant-Governor desires that the form contained in the Board's paragraph 4 may be improved by adding a column to show the total demand, sub-dividing the column "Payments" into (*a*) arrear, and (*b*) current, and showing in a new column the percentage of current collections on current demand. The balances, Rs. 28,177, were comparatively small, though higher than the previous year. The excuse of want of funds should not be accepted. Nearly half this amount, viz., Rs. 13,401, was due from the Syudpore Trust Estate in Khulna. As the collections amounted to Rs. 1,80,120, and the Government demand is Rs. 1,12,517, it is not understood why the Government revenue was not fully paid within the year. If the money was diverted to the other objects of the Trust Fund, it should be remembered that the Government revenue has the first claim on an estate, and must always be first satisfied. The collections of rent and cesses due to superior landlords exceeded the current demand, and the balances on these accounts were less than last year. Still the amount, Rs. 43,473, is considerable, being over 10 per cent. of the current demand. His Honour does not understand why these balances should appear at all, and why they are not paid into Court, leaving the claimants to settle their

6. Some idea of the financial management of a number of the principal estates still under the Court of Wards can be obtained from the following statements, which show the surplus and deficit estates separately :—

I.—Surplus Estates.

Name of Estate.	Receipts of year.	Obligatory expenditure.	Maintenance of Ward.	Education of Ward.	Subscriptions to schools.	Subscriptions to dispensaries.	Survey and settlement.	Improvements.	Debts paid.	Investments.	Suspense and cash balance.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Burdwan	56,67,722	30,08,725	4,33,074	3,000	25,393	13,950	39,148	6,364	6,11,688	3,16,784	2,78,996
2. Tikari	7,61,408	4,75,842	1,27,020	2,045	6,329	1,743	165	5,750	10,508	100	1,32,015
3. Dighapatea	13,63,969	4,97,319	1,04,915	3,005	6,286	4,780	302	5,440	197	1,50,330	5,81,744
4. Nashipore (mal) ...	4,06,224	2,09,894	22,280	...	...	...	190	...	...	...	1,13,860
5. Cossimbazar	10,22,324	2,47,430	60,505	2,521	5,258	2,194	40,672	3,357	...	1,76,527	4,83,790
6. Srinagar	4,93,147	2,20,825	23,728	2,780	174	1,052	17,152	1,218	...	52,504	1,07,714
7. Narhan	2,67,746	98,395	26,043	7,020	360	9	195	...	81	48,832	86,261
8. Syudpore	1,86,857	1,70,446	...	...	3,127	696	1,058	781	...	150	10,609
9. Bhowanipore ...	3,97,157	1,11,133	17,800	263	42	25	224	6,938	10,163	...	2,50,769
10. Maldwar	1,68,221	1,13,416	11,698	75	201	842	6,113	733	...	...	35,146
11. Dhankura	2,55,780	72,064	31,714	478	718	36	228	3,859	538	495	1,45,650
12. Dakhin Shabazpore	2,32,725	1,42,422	50	...	72	...	2,088	308	11	...	87,774
Total ...	1,12,23,372	63,28,510	8,65,517	21,787	47,951	25,326	1,07,335	34,757	6,63,136	7,54,722	23,74,328

II.—Deficit Estates.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Deo	1,42,846	44,034	14,930	...	228	48	...	...	87,617	...	46,929
2. Nashipur (Debuttar)	1,48,605	1,01,747	10,000	...	...	...	...	...	...	...	36,858
3. Basudebpur ...	1,42,960	1,00,635	4,521	237	120	...	...	1,541	30,381	2,800	2,784
4. Sukraj Ray ...	44,094	36,097	8,485	640	...	...	40	...	14,272	...	4,560
5. Chandra Kumar ...	50,945	40,208	2,966	335	...	...	245	125	1,379	...	11,62
6. Hurbans Narain Singh ...	13,577	7,304	1,475	30	...	...	...	186	3,509	...	983
7. Satgawn	27,809	7,047	2,330	...	...	...	...	...	14,957	...	3,475
8. Burrabhoom ...	75,520	8,230	7,695	...	21	...	...	...	56,163	...	1,480
Total ...	6,70,374	3,45,452	52,402	1,242	369	48	285	1,852	1,58,278	2,800	1,07,646

The Lieutenant-Governor has noticed with dissatisfaction the small amounts spent throughout the surplus estates on survey and settlement, with the exception of Burdwan, Cossimbazar, Srinagar, Maldwar and Dakhin Shabazpore, in which large operations have been or are being undertaken. He would be glad to feel assured that no survey and settlement proceedings are necessary in the other estates mentioned, or in any of the long list in the Appendix to the Board's Report. He regards it as essential to good management in wards' or other private estates, as much as in the case of Government estates, that the rent-roll should be carefully prepared, accessible, and accurately maintained. With regard to improvements, the Lieutenant-Governor considers that much more might have been done in estates not heavily encumbered with debt than was done in the last or in preceding years, without falling into the opposite extreme of making experiments, which are rightly objected to in Rule 22 on page 39 of the Wards' Manual. He is aware that in some estates large sums have been spent under the head of "Maintenance in efficient condition of estates, buildings and other immoveable property;" but having regard to the large cash balances and the Government securities exhibited in the above statement, he is distinctly of opinion that permanent improvements should have been, and should be, effected to a much greater extent. Sir Charles Elliott is glad that the Board have noticed the decrease of expenditure in this respect. There is time during the ensuing cold weather for considerable works to be undertaken if the necessary orders are issued without delay. In the opinion of His Honour the surplus estates ought also to show more expenditure under the heads of "Subscriptions to schools and dispensaries," "Investments" and "Suspense and cash balance," and the deficit estates more under "Debts paid."

7. The Board have prepared from the Annual Report of the Director of Land Records and Agriculture the following statement to show the progress made in the surveys and preparation of records of rights in Wards' estates :—

Survey and settlement operations.

Name of Estate.	Number of ryots.	Estimated area in acres.	Area surveyed. Up to 31st March 1890.	Area surveyed. During 1890-91.	Area of which survey records were made over to the Settlement Officers.	Number of ryots whose rents had been recorded and status determined.	Cost up to 31st March 1891. Survey.	Cost up to 31st March 1891. Settlement.	Rate of cost per acre. Survey.	Rate of cost per acre. Settlement.	Increase in rentals of tenants whose rents have been settled.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
							Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	
Srinagar-Baneli	79,560	444,800	444,800	.....	444,800	77,969	1,32,625	1,48,005	0 4 9	0 5 5	25,140	
Burdwan Raj, Khas Mehals ...	2,954	15,586	15,586	.....	15,586	2,007	.....	13,481	.....	0 14 0	1,895	Figures for pergunnah Hukumapur only.
	12,145	28,889	12,160	16,729	16,729	3,914	.....	10,252	.....	0 5 8	.....	Figures for pergunnah Sujamuta only. Existing rents are to be adhered to.
Kojang	36,085	236,480	144,960	.....	144,000	14,512	50,635	15,776	0 5 8	0 5 7	814	
Shankarpur	32,607	157,802	157,802	.....	157,802	32,607	89,611	43,796	0 7 3	0 2 11	17,046	
Churaman	10,481	55,134	55,134	.....	55,134	10,481	20,206	13,617	0 5 11	0 3 10	141	Surveyed by non-professional agency. Existing rents only were recorded.
Maldwar	16,276	98,405	98,405	.....	98,405	19,276	36,113	24,638	0 5 8	0 2 9	4,508	
Dakhin-Shabazpur	1,248	83,616	35,138	44,460	4,877	1,032	47,101	4,421	.....	.....	16	The survey has been completed.
Serail Pergunnah	60,000	180,664	Not known.	Not known.	79,893	1,410	1,21,298	8,776	0 8 0	.....	1,626	
Kanika	Not known.	282,240	115,840	166,400	166,400	6,738	65,817	6,971	.....	.....	3,731	

The final reports of the operations in the Shankarpur, Churaman and Maldwar estates have since been received, and Government orders have been issued. The Lieutenant-Governor awaits the Board's proposal to commence proceedings in the Talipabad estate ; the Jogearah estate may be postponed until the contemplated resumption of the Behar survey is taken in hand. *Primâ facie* every ward's estate should be brought under survey and settlement, but those which have already accurate records and rent-rolls, or are deeply involved, or likely soon to pass out of the hands of the Court of Wards, may reasonably be excepted. He trusts that the rules for the maintenance of the settlements records which the Board have issued will be duly observed, but he recognises that there is no guarantee, save the good sense of the proprietors, that they will be regarded after the estates have reverted to their management.

8. During the year under report 109,75 certificates were filed, so that, inclusive of those pending from last year, there were 32,142 certificates for disposal. These numbers are the lowest for the last three years, and, as 18,438 were disposed of, the balance has been reduced to 13,704 cases pending. The Board consider that the number disposed of during the year should have been larger, and apparently attribute the delay in dealing with these cases to the inaction of the certificate officers. The Lieutenant-Governor has recently suggested a revision of one of the certificate registers with a view to keeping a closer watch over the disposal of certificate cases when they have reached the certificate officer's hands, but he is inclined to think that in wards' cases the responsibility for watching their progress and realizing the demands as soon as possible should lie on the managers of the estates. He has grave objections to the practice, which he understands that managers sometimes adopt, of filing a large number of certificates which they keep hanging over the heads of defaulters without proceeding with them. He considers that for each estate the returns should show the mode of recovery at each stage, how many notices were successful, how many attachments were required, &c. In fact he would wish the statement furnished by the Board of the operation of the certificate procedure to be considerably enlarged by the addition of such columns as are contained

Certificate procedure.

in paragraph 75 of their Report on the Land Revenue Administration for 1890-91.

The question of the applicability of the certificate procedure to demands on account of the Court of Wards is now under consideration, and the answer would appear to turn mainly on the point whether the demands can be ascertained easily and accurately by reference to records kept with the regularity of public records. The Board's executive rules enjoin due care and discretion in the making of certificates, and declare them to be a suitable method of recovery only of demands of which the debtor was previously cognizant, and which he has neglected to pay in due course. To secure these objects it is essential that the rent-rolls of estates should be properly framed and maintained. The Lieutenant-Governor is unable to state the case more clearly than it was put by the Government of India in their review of the Board's Wards' report for 1888-89, in the following words: "It would appear preferable that wherever possible the rents should be realized by ordinary means rather than by recourse to the direct and summary process of the certificate procedure, and that, where there is any uncertainty regarding the rent due, there may be serious difficulties in justifying the issue of certificates at all. If, then, as seems to be the case, the certificate process is essential to a satisfactory management of Wards' estates, another strong argument is supplied for the survey and record of rights, by which means alone perfect safety as to rents can be secured." These weighty remarks express what has already been said in some of the preceding paragraphs of this Resolution.

Condition of the tenantry.

9. The Board's opinion of the condition of the tenantry in the various estates is generally satisfactory and may be quoted as follows:—

"In the Burdwan Division the harvest was generally well up to the average, and the condition of the tenants was good, except in one or two parts of Midnapore, where they are stated to have had short crops for several years. The relations of the ryots with the managing agencies were also satisfactory, save in the Soojamoota estate, where the long-standing dispute with the Burdwan Raj had not been settled. In the Presidency Division the crops were favourable, except in tracts which suffered from the floods due to the breach in the Bhagirathee embankment. In the Rajshahye Division the tenants on the three estates in Dinagepore were well off. In Rajshahye, Rungpore, and Jalpaiguri, however, much damage was done by floods, and this affected the condition of most of the ryots on the wards' estates. In the Dacca Division the tenants are everywhere prosperous, especially on the Dakhin Shahbazpur estate, where, as previously reported, the Collector thinks that there is not a poor man, and the harvests of the year were good, though probably somewhat less favourable than in the preceding year. The tenants are reported to be refractory in some villages, but with this exception there was no friction. In Chittagong the crops of the year are described as splendid. Few of the tenants are in debt. They sometimes borrow money, but repayment follows just after the harvest is gathered. Every encouragement is given to them to bring new lands under cultivation and to try new crops. In Noakhally also the tenants were prosperous. In the Patna Division the general condition of the tenants was one of average prosperity. In certain estates there were, it is stated, adverse circumstances which affected their condition, and symptoms of a disposition to withhold payment of rent manifested themselves. In Patna the rice crop was good, but both the *bhadai* and *rabi* crops suffered, the former from inundation, and the latter from rain and hailstorms in March. The tenantry throughout the district of Gya were in better circumstances than in the previous year, in consequence of more than ordinarily good outturn of the rice crop. In Tikari it is reported that the results of the expenditure on *gilandazi* or works of irrigation are showing themselves most markedly. Villages which had become almost depopulated are attracting settlers, and uncultivated wastes are giving place to well-irrigated and well-cultivated, richly productive areas. The tenants of the estate in the Chupra district, however, suffered severely from the destructive floods of the year. Collections had to be suspended and some relief has been given. In the Chumparun and Mozufferpore villages of the estate the tenants have shown disinclination to pay fair rents, and have combined with considerable success to prevent realisations under the certificate procedure. Measures have been taken to establish a better state of things in those villages. In Shahabad the condition of the tenants was tolerably good, but in one estate many of the higher castes having sublet their holdings at small profits are badly off, and are said to form a useless body of middlemen whose existence is harmful to the estate and the sub-tenants. In the Bhagulpore Division the condition of the tenants was, on the whole, prosperous. The tenantry in the wards' and encumbered estates of the Chota Nagpore Division generally enjoyed a year of prosperity and contentment, the only exception being in parts of the Lohardugga district. Much friction existed in six estates of that district, owing to the conversion of a large number of tenants to Christianity. In Orissa the condition of the tenantry was good on all estates, except in certain villages of Kanika and Kujang, which were visited by storm-waves causing considerable damage to the crops."

Miscellaneous.

10. The Lieutenant-Governor has noticed the following points of interest in the narratives given in paragraphs 41 to 53 of the estates with a rent-roll of Rs. 50,000 and upwards. In Burdwan the remissions amounted to the enormous sum of Rs. 38,86,501, of which Rs. 3,83,614 only were the principal debt, the remainder representing costs and interest. The entire amount was long since barred by limitation. This is a remarkable instance of the way in which old debts are kept on zemindars' books. The Lieutenant-Governor does not understand why it should have been necessary for so wealthy an estate to take a loan to pay the Government revenue. The difficulties regarding the *abwabs* in the Tikari estate have several times come before Government. There is apparently nothing to be done until a final legal decision has been obtained. A special investigation has been made of the affairs of this estate, and His Honour joins with the Board in hoping that the orders issued will result in a marked improvement in the collections during the next year; if not, a change of manager might be desirable. The accumulations in the Dighapatia Estate amount now to $15\frac{2}{3}$ lakhs of rupees and are becoming too large, and some means should be devised for spending at least a portion of them for the permanent advantage of the estate. The Board have ordered Rs. 10,000 to be set aside annually for local improvements; they might well have directed the devotion of a larger sum to this object. In the Cossimbazar estate the rent-balances due to the estate exceeded the current demand, and were hardly reduced during the year; and while a sum of Rs. 1,74,985 was invested in Government securities, only Rs. 3,357 were spent on works of improvement. The Lieutenant-Governor does not object to the Board's rule that a ward should have, on attaining majority, a sufficiently large cash balance to relieve him of any temptation to press hardly upon his ryots or change the Court's system of management; but he shares the feeling which has often been expressed, that large cash balances or investments in Government securities should not be allowed to accumulate in an estate, as they create a great danger and offer a great temptation to the ward on his attaining majority. In the Narhan estate there is little time left for improvements, but anything that can be done should be expedited. Government are aware of the difficulties in the Bhowanipore estate, and observe that the irrecoverable balances are being cleared by extensive remissions. Between 3 or 4 lakhs are still outstanding, which should be scrutinized without delay. The Deo estate has received from Government a loan of four lakhs of rupees, by which, together with the sale of certain villages, the debt to the Maharaja of Darbhanga, its chief creditor, has been satisfied, and there will now be little difficulty in clearing off the remaining debts. The collections are greatly in arrear, and this is said to be mainly due to the fact that the estate was farmed to useless hangers-on of the Raja's family with no property. If this is the case, they should be sold out and a better class of men settled with. The cash balance at the close of the year was Rs. 45,639, a large sum to keep unutilised when there are debts on which interest is accruing. The figures given in connection with the Dhankura estate betoken bad management, to which the Board should direct their particular attention. The Lieutenant-Governor does not understand, in the case of Basudebpore, what is meant "by the non-acceptance by the estate of the settlement of the Jellamutta Julpai Chuck;" is a manager allowed to refuse a settlement which the Collector thinks adequate? It is not explained why only Rs. 18,000 were distributed to the proprietors of the Dakhin Shahbazpur estate, when a large cash balance was available: the sum distributed might apparently have been larger, due allowance still being made for improvements. An extensive settlement has been going on in the Dhalbhum Pergunnah of Singbhum, involving the complicated question of ghatwali tenures; a special report on the progress and character of this work has lately been received and will be separately noticed. The whole story of the management of this estate, as given in paragraph 42 of the report, and of the financial transactions connected with sales, mortgages and concessions for prospecting and mining leases, is too abbreviated to be intelligible. Certain small portions of the Government demand should have been paid in the Kanika and Sukraj Rai estates. In the latter it is not creditable that arrears of rent amounting to Rs. 31,420 have accrued during the Court's management. The account of the management of the Chandra Kumar estate is unsatisfactory. In the Chakma estate, the authorities have performed a remarkable feat in liquidating debts up to

Rs. 12,700 by means of an annual surplus of only Rs. 4,000, since the Court of Wards took charge on 17th October 1890. The management of the Supur estate in Bankura, released during the year, is a good instance of the benefits which an embarrassed estate may receive from judicious management. In the Silli estate, also released, a settlement had been made with the ryots by Mr. F. A. Slack, C.S., acting as Manager of the Estate: it is unfortunate that the powers conferred upon him did not enable him to carry it out in such a way as to avoid the disputes which are said now to have risen, and to require cautious and conciliatory treatment at the hands of the proprietors. It is very unsatisfactory that during the entire period of Government management only 64 per cent. of the demand was collected in the Satrakhani estate. Here, as in Dhalbhum, Silli, and elsewhere, special difficulties have arisen out of attempts to settle ghatwali tenures.

Managers.

11. The salient point which has struck the Lieutenant-Governor in reviewing this report is the very limited amount of success which the revenue authorities are able to attain in the way of effecting improvements in these estates. It is of course impossible for a Collector to acquire the minute local knowledge which is necessary in order to decide where wells, tanks, *bunds*, roads, markets, model villages, drainage-cuts, or other improvements should be undertaken, but this is all the more reason for insisting that the manager should acquire and utilize such knowledge. Where so much depends upon the managers, it is necessary that they should be chosen with great care, and their responsibility for good work clearly defined and maintained. Next year the names of the managers of all the estates in Part II should be given.

Encumbered estates.

12. His Honour has also noticed the absence from Part II of the report (which describes progress of management in the large estates) of any special mention of the encumbered estates of the Chota Nagpore Division, which are taken charge of under Act VI of 1876. They appear from the Appendix to the report to be very numerous. There is nothing said of them collectively, whereas in His Honour's opinion such an important political matter as the success attained in clearing those estates of debt requires to be reported on distinctly every year. The Board will be requested to devote a separate part of their report to these estates in future.

13. The Lieutenant-Governor desires to acknowledge the attention paid by Mr. Halliday to the important and difficult charge of the Court of Wards throughout the year. The names of the Commissioners, Collectors, and Managers, whose services are commended by the Board, will be duly communicated to the Appointment Department.

By order of the Lieutenant-Governor of Bengal,

C. E. BUCKLAND,
Offg. Secretary to the Govt. of Bengal.

No. 1140L.R.

COPY, together with a copy of the Board's Report, forwarded to the Director of the Department of Land Records and Agriculture for information.

No. 1141L.R.

COPY, together with copy of the Board's Report, forwarded to the Appointment Department of this office for information.

No. 1142L.R.

COPY (only of the Resolution) forwarded to the Board of Revenue, Land Revenue Department, for information and guidance.

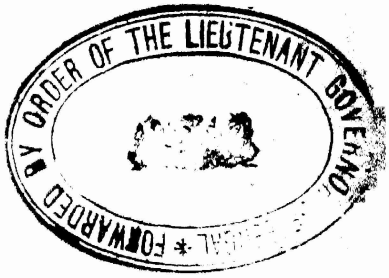
By order of the Lieutenant-Governor of Bengal.

W. MAUDE,
Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 22nd October 1891.

Reg. No. 4884C—261—22-10-91.

REPORT



ON

WARDS' AND ATTACHED ESTATES

IN THE LOWER PROVINCES

For the year 1891-92.

Calcutta:
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No. 789*A.*

FROM J. A. BOURDILLON, ESQ.,

Offg. Secretary to the Board of Revenue, L. P.,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

REVENUE DEPARTMENT.

Dated Calcutta, the 31*st August* 1892.

LAND REVENUE
(Wards' and Attached Estates.)

SIR,

I AM directed to submit the Board's Report on the administration of Wards' and Attached Estates for the year 1891-92.

D. R. LYALL, ESQ., C.S.I.

2. In accordance with the wishes of Government, as expressed in its Resolution of the 16th October 1891, the following changes have been made in the form which was adopted for the first time for the report of the year 1887-88. (*a*) In Part I the statement showing the revenue and cesses due to Government has been revised by adding a column showing the total demand, dividing the column of payments into arrear, current, and total, and showing in a new column the percentage of current payments on current demand. (*b*) The statement of collections of rent and cesses due to estates has also been modified in order to show the total demand, the arrear, current, and total collections respectively, and the percentage of current collections on current demand and of total collections on total demand. (*c*) In the paragraphs regarding the operation of the certificate procedure an additional statement has been furnished, showing the extent to which compulsory measures were adopted for the realization of demands due to estates. The required information has been given for each estate applying for more than 100 certificates, the figures for all other estates in each division being lumped together and shown separately. (*d*) In Part II the name of each Manager has been given at the beginning of the separate account of each estate. (*e*) In Part III a statement has been added showing the effect of the Government management of the released estates. (*f*) A separate Part IV has been added containing a special notice of the Government management of the encumbered estates in the Chota Nagpur Division under Act VI of 1876. (*g*) The appendix to the report contains a new column (41) with the heading "District post assessment, municipal, chaukidari and income taxes, embankment, cesses and irrigation rates," and foot-notes to column 42. "Other payments" have been inserted in order to explain, where necessary, any large outlay debited to that heading.

Changes in report.

3. On the 1st July, the date on which the annual return No. XXXI is due in the Board's office, the return of one estate only had not been received: it was, however, received on the 7th July. The returns for three estates (Sheo Lal Tewari and Muzaffar Ahmed in Chittagong, and Monatu in Palámau), which were under management, for very short periods of the year, are blank. The Commissioners' reports which are also due on the 1st July, were received on the following dates:—

Dates of submission of returns and reports.

Chittagong	... 28th June.	Patna	... 11th July.
Burdwan	... 4th July.	Presidency	... 11th ,,
Dacca	... 5th ,,	Orissa	... 14th ,,
Bhágalpur	... 7th ,,	Chota Nagpur	... 20th ,,
Rajshahi	... 11th ,,		

The supplementary report for the Burdwan Raj estate, due on the 10th July, was received from the Commissioner of Burdwan on the 13th idem.

The annual report of the Director of the Department of Land Records and Agriculture, which is due on the 31st July, and from which information regarding the settlement of wards' estates under the Bengal Tenancy Act is obtained, reached the Board's office on the 2nd August.

PART I.

GENERAL REVIEW OF MANAGEMENT.

Number of estates under management.

4. The number of estates under the charge of the revenue authorities was 144, against 139 in the previous year. The number of estates in each division is shown below:—

Division.	Wards' estates.	Attached and other estates.
Burdwan	12	...
Presidency	7	1
Rajshahi	11	1
Dacca	2	3
Chittagong	14	1
Patna	10	2
Bhágalpur	6	2
Orissa	7	...
Chota Nagpur	6	59
Total ...	75	69

The number of wards' estates has increased from 69 to 75, while the number of attached estates has decreased from 70 to 69.

Revenue and cesses due to Government.

5. The extent to which revenue and cesses due to Government were paid is as follows:—

Divisions.		Demand.			Payments.			Percentage of current payments on current demand.	Remissions.	Balances.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.			
1		2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Burdwan		3,562	35,74,069	35,77,631	2,549	35,60,150	35,62,699	99·6	...	9,879
Presidency		18,062	2,86,071	3,05,033	15,297	2,86,004	3,01,301	99·9	3,655	...
Rajshahi		2,328	3,01,376	3,03,704	2,328	2,99,372	3,01,700	99·8	...	2,003
Dacca		407	57,613	58,020	407	57,608	58,015	99·9	...	5
Chittagong		163	1,53,562	1,53,725	138	1,53,525	1,53,663	99·9	25	...
Patna		3,716	3,78,532	3,82,248	3,716	3,77,660	3,81,376	99·7	...	941
Bhagalpur		42	24,559	24,601	42	24,559	24,601	100·0	...	...
Orissa		353	55,754	56,107	353	55,746	56,099	99·9	...	...
Chota Nagpur		223	69,624	69,847	223	69,624	69,847	100·0	...	...
Total for	1891-92 ...	29,756	40,01,160	40,30,916	25,053	48,84,248	(a)40,09,301	99·6	3,680	12,828
	1890-91 ...	19,816	52,67,747	52,87,563	...	...	(b)51,84,695	...	...	28,177
	1889-90 ...	2,69,932	53,02,887	55,72,809	...	...	(c)56,26,781	...	131	18,174
	1888-89 ...	1,18,999	56,01,303	57,20,302	...	...	(d)53,34,690	...	4,163	2,76,198
	1887-88 ...	1,30,759	55,07,443	56,38,202	...	...	(e)55,36,867	...	592	1,03,344

(a) Excludes, after adjustment, payments of Rs. 5,107 made in the previous year; (b) excludes, after adjustment, payments of Rs. 74,691 made in the previous year; (c) includes advance payments of Rs. 72,277; (d) excludes payments of Rs. 5,245 made in the previous year; (e) includes advance payments of Rs. 2,801.

The balances show a considerable reduction. They were due from eleven estates,* and have all been paid or adjusted since the close of the year. The amounts shown against the first seven of the estates in the margin could not, it is reported, be paid during the year for want of funds. This excuse appears to be a valid one for the first four estates, but it is unsatisfactory in the case of the other three. The amount shown against the Tikari estate remained unpaid on account of two estates held in coparceny, because it was understood that the co-sharers would, as hitherto, pay it in accordance

* District.	Estate.	Amount.
		Rs.
Midnapore ...	Khetrohat ...	397
	Beraberia ...	787
	Basudebpur ...	8,000
	Belki ...	465
	Nayagram ...	230
Rangpur ...	Hazrahati ...	1,858
	Ishan Chandra Rai ...	7
Dinajpur ...	Maldwar ...	138
Faridpur ...	Kanakshar ...	5
Gaya ...	Tikári ...	931
	Chandragurh ...	10
		12,828

with the arrangement made at the time of the partition of the Raj. In the remaining three estates the balances were on account of cesses, the amount of which was not ascertained till after the close of the year.

Rent and cesses due to superior landlords.

6. The following statement shows the extent to which rent and cesses due to superior landlords were paid :—

Divisions.		Arrear demand.	Current demand.	Payments.	Remissions.	Balances.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan		6,335	34,369	35,521	36	4,926
Presidency		8,362	42,084	44,271	3,410	2,790
Rajshahi		4,097	1,19,682	1,18,986	...	5,050
Dacca		11,899	44,817	45,962	54	10,660
Chittagong		5,216	57,871	58,775	1,019	3,227
Patna		12,589	60,470	55,750	...	12,946
Bhágalpur		...	3,182	3,182	...	...
Orissa		1,145	1,001	1,769	...	1,277
Chota Nagpur ...		11,635	25,170	32,686	357	3,835
Total for	1891-92 ...	61,278	3,89,546	(*a*) 3,96,902	4,876	44,711
	1890-91 ...	94,466	4,11,467	(*b*) 4,63,847	633	43,473
	1889-90 ...	88,046	4,14,780	(*c*) 4,27,477	1,830	74,746
	1888-89 ...	85,658	4,25,663	(*d*) 4,29,795	1,305	77,001
	1887-88 ...	1,29,022	4,30,970	(*e*) 4,32,664	962	1,19,240

(*a*) Excludes payments of Rs. 4,335 made in the previous year ; (*b*) and (*c*) include advance payments of Rs. 2,020 and Rs. 1,227 espectively ; (*d*) and (*e*) exclude payments of Rs. 3,220 and Rs. 7,117 respectively made in the previous year.

The balances have been reduced during the year by Rs. 16,567. They were due from 53 estates. More than two-thirds were due from the eight estates named in the margin. The greater part of the balance shown against the estate of Sukraj Rai is due to the father-in-law of the minor; an explanation of the failure to pay the balance has been called for. In the other estates the balances are chiefly due to (*a*) the refusal of the landlords to accept payment without the amounts due from the co-sharers of the estates, (*b*) remissness on their part to appear or arrange to receive payment, and (*c*) the existence of disputes both as to the amounts and the persons to whom they are payable. The amounts payable by the estates for property held jointly cannot be separately deposited in the Civil Court: in other cases the amounts due could be deposited in Court, but no advantage would be gained by making the deposits, as the Managers are not pressed for payment or threatened with rent-suits. The provisions of section 61 of the Tenancy Act were only intended for cases in which the tenant is likely to be prejudiced. In the cases under notice unnecessary trouble would be given to the Courts by making the deposits, and some expense thrown on the claimants. The Courts may, under the circumstances, refuse the deposits, and the Managers would have their trouble and some expense for nothing. In all cases where there is a real difference likely to end in litigation, deposits should be made, but in other cases it does not appear to be necessary, and Collectors should be left to use their own discretion.

District.	Estate.	Amount. Rs.
24-Parganas ...	Bháwanipur ...	1,935
Rajshahi ...	Dighaputtea ...	1,737
Backergunge ...	Dakhin Shahbázpur...	4,254
Mymensingh ...	Dhankura ...	5,770
Noakhali ...	Bhubanjoy Shaha ...	2,275
Patna ...	Sukraj Rai ...	9,224
Gaya ...	Chandragurh ...	2,238
Hazáribágh ...	Chowparan ...	1,640
		29,073

Collections of rent and cesses due to estates.

7. The following statement shows the result of the collections of rent and cesses due to estates:—

Divisions.	Demand.			Collections.			Percentage of—		Remissions.	Balances.
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Current collections on current demand.	Total collections on total demand.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.
Burdwan	27,09,018	48,22,501	75,31,609	15,08,380	31,25,440	47,23,820	64·8	62·7	2,19,385	25,91,808
Presidency	14,79,222	7,44,857	22,24,079	5,25,097	4,11,490	9,37,397	55·3	42·1	6,19,306	6,66,952
Rajshahi	5,95,823	10,19,369	16,14,891	1,79,082	7,73,732	9,52,814	75·9	59·0	32,502	6,29,025
Dacca	5,34,074	2,22,647	7,56,721	92,337	1,31,645	2,23,982	59·5	29·2	90,483	4,51,838
Chittagong	1,04,990	3,29,398	4,34,388	57,367	2,77,634	3,35,001	84·2	77·1	4,346	95,048
Patna	13,12,337	11,91,877	25,04,214	3,99,253	7,86,326	11,85,579	65·9	47·3	1,52,577	11,67,071
Bhagalpur	5,48,710	1,35,784	6,84,494	38,545	55,807	94,352	41·0	13·8	27,150	5,62,574
Orissa	1,01,616	1,05,691	2,07,307	42,194	1,63,727	2,05,921	83·6	69·2	36,552	56,045
Chota Nagpur ...	3,81,528	4,80,886	8,62,414	1,36,309	3,42,643	4,78,948	71·2	55·5	29,578	3,53,147
1891-92 ...	77,07,017	91,53,106	1,69,20,117	30,60,365	60,66,458	(*a*) 91,87,823	66·2	54·0	12,12,179	65,69,202
1890-91 ...	70,81,432	98,29,588	1,78,11,020	...	...	(*b*) 96,35,714	...	54·0	7,57,403	74,24,535
Total for 1889-90 ...	1,08,46,289	1,00,15,150	2,08,61,448	...	...	(*c*) 1,02,89,887	...	49·3	24,52,188	81,84,669
1888-89 ..	1,12,89,022	1,03,44,555	2,16,33,577	...	...	(*d*) 97,18,891	...	44·9	10,70,420	1,08,42,802
1887-88 ...	1,10,36,922	1,02,46,459	2,18,83,381	...	...	(*e*) 99,81,714	...	45·6	2,15,827	1,16,96,615

(*a*) Excludes after adjustment advance collections of Rs. 913; (*b*), (*c*) and (*e*) include advance collections of Rs. 6,632, Rs. 65,296 and Rs. 10,775 respectively; (*d*) excludes after adjustment advance collections of Rs. 1,958.

As compared with 1890-91 and previous years, the arrear demand shows a reduction, which is due to the remissions in the Burdwan, Bhawánipur and Srinagar estates. The current demand has also decreased, in consequence of the demand due to the Nashipur (*mal* and *debottar*), Dhankura, and Srinagar estates being shown only for the portions of the year during which they were under the management of the Court of Wards. As stated in paragraph 2, the above statement has been prepared so as to show the total demand, the arrear, current, and total collections respectively, the percentage of current collections on current demand, and of total collections on total demand. The appendix to the report, however, shows the current demand, the total current and arrear demands, the total collections of the current and arrear demands, and the percentage of the total collections on the current demand. This practice of comparing the total collections with the current demand instead of the total demand has been in force for several years, and it was adopted after full consideration. There is much variety and uncertainty as regards the arrear balance, which depends upon the condition of the estate when Government assumes the management; and different officers take very different views as to the possibility of recovering arrears. A sanguine officer will keep on his books many demands, while another officer who thinks more of the annual statements will be more ready to recommend that balances should be written off. It is also obvious that if on an average of years the collections equal the current demand, the highest standard practically attainable has been reached, and as a portion of the current demand is in every case ultimately found to be unrealizable, a Manager whose collections equal the current demand of the year has in fact, to some extent, reduced the outstanding arrears of previous years. The test of efficient management has therefore been taken to be the proportion borne by the collections to the current rather than to the total demand. Judged by this standard, the collections in the year under report were satisfactory, being 99·8 per cent. on the current demand, against 98·0 per cent. in the preceding year. The low percentage (69·4) in the Bhágalpur Division is on account of the bad collections in the Srinagar estate, which was released in the early part of the year. The greater portion of the remissions was granted in the five estates named in the margin.

District.	Estate.	Amount.
		Rs.
Burdwan ...	Burdwan ...	1,99,346
24-Parganas ...	Bhawánipur ...	5,97,555
Backergunge ...	Dakhin Shahbázpur.	70,340
Gaya ...	Tikari ...	75,617
	Deo ...	67,402
	Total ...	10,10,260

Balances of rent and cesses due to estates.

8. The balances are classified in the following table:—

Divisions.	Due when the estates were taken in charge.				Accrued after the estates were taken in charge.					
	Bad and irrecoverable.	Doubtful and disputed.	Doubtful, not disputed.	Good and in process of recovery.	Not realisable before the close of the year.	Bad and irrecoverable.	Doubtful and disputed.	Doubtful, not disputed.	Good and in process of recovery.	Total.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	39,255	103	15,712	28,743	183	1,30,024	11,947	1,48,137	22,16,304	25,91,308
Presidency	29,010	6,539	6,007	28,419	1,51,361	14,401	5,793	19,938	4,03,594	6,66,052
Rajshahi	19,268	592	16,245	18,716	12,816	1,15,377	1,663	1,355	4,43,593	6,29,625
Dacca	64,724	12,751	1,976	11,485	...	85,547	27,574	19,695	2,28,080	4,51,832
Chittagong	227	...	362	8,448	431	4,339	640	279	80,322	95,048
Patna	28,718	21,157	1,571	16,790	2,686	1,85,654	90,914	99,748	7,09,833	11,57,071
Bhágalpur	14,602	...	...	8,120	...	91,574	10,175	395	4,37,708	5,62,574
Orissa	9,176	309	...	1,804	...	6,874	2,623	62	35,797	56,645
Chota Nagpur	529	8,414	329	8,351	731	29,135	19,921	11,299	2,79,438	3,58,147
Total for 1891-92 ...	2,06,469	49,865	43,102	1,30,876	1,68,208	6,63,915	1,71,250	3,00,908	48,34,669	65,69,302
Total for 1890-91 ...	8,97,381	73,859	65,126	1,55,404	1,16,197	6,89,882	1,99,335	3,58,422	48,68,839	74,24,535
Total for 1889-90 ...	12,89,610	1,63,654	1,51,149	2,66,687	1,46,314	7,03,900	1,83,256	4,61,916	48,18,183	81,84,669
Total for 1888-89 ...	34,04,418	1,73,834	2,19,199	5,27,643	2,64,992	7,87,138	1,40,951	2,81,480	40,83,147	1,08,42,802
Total for 1887-88 ...	44,52,446	1,35,273	1,44,015	7,56,069	2,96,854	3,42,276	3,18,027	2,36,858	50,14,797	1,16,96,615

The bad and irrecoverable balances (columns 2 and 7) show a total decrease of Rs. 7,16,939, chiefly in the demands due before the estates were taken in charge. The balances which are doubtful of recovery also show a total decrease of Rs. 1,31,617, the decrease consisting principally of demands which became due after the estates were brought under management. The increase of Rs. 52,011 in the demand shown as not realizable before the close of the year is in consequence of a large sum of Rs. 68,387 entered against the Kasimbazar estate. An explanation of this entry has been called for, but has not yet been received.

9. The following statement shows the principal estates in which the balances exceed the current demand:—

Districts.	Estates.	Current rent and cess demand.	Arrear rent and cess demand at the commencement of the year.	Balance due when the estates were taken in charge.			Balance accrued after the estates were taken in charge.				Total balances at the close of the year.
				Bad and irrecoverable.	Doubtful of recovery.	Good and in process of recovery.	Not realizable before the close of the year.	Bad and irrecoverable.	Doubtful of recovery.	Good and in process of recovery.	
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24-Parganas ...	Bhawánipur	1,62,148	8,56,351	29,010	13,446	28,419	20,906	4,285	22,620	1,34,098	2,53,684
Dinajpur	Maldwar	1,44,648	97,461	2,500	103	1,046	12,139	26,968	208	1,04,110	1,47,074
Backergunge ...	Dakhin Shahbázpur ...	1,19,966	2,07,169	22,309	7,580	1,560	...	13,298	15,490	60,605	1,20,842
Patna	Sukraj Rai	63,408	55,313	1,187	19,174	11,973	...	...	...	32,010	64,344
Shahabad	Chandra Kumar	58,673	1,36,056	8,889	...	...	...	...	48,802	67,313	1,24,704
Darbhanga ...	Narhan	1,89,357	1,77,983	...	...	375	2,686	47,978	...	1,46,193	1,97,232
Singhbhum ...	Dhalbhum	77,806	1,66,162	529	3,208	794	...	7,778	10,051	1,22,043	1,44,468

The balances have been reduced during the year except in the Maldwar and Narhan estates. The attention of the local officers concerned has again been drawn to the large outstanding arrears, and they have been requested to see to their early recovery or remission.

Debts due by estates.

10. The following statement shows the extent to which debts due by estates were paid :—

Divisions.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reductions by compromise.	Balance due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	5,39,768	1,50,424	6,90,192	1,64,579	...	5,25,613
Presidency	1,22,371	21,696	1,44,067	29,582	594	1,13,891
Rajshahi	8,591	7,006	15,597	9,438	1,038	5,121
Dacca	75,153	7,753	82,906	2,802	...	80,104
Chittagong	33,056	3,650	36,706	13,511	...	23,195
Patna	16,65,640	5,67,774	22,33,414	6,53,125	3,67,201	12,13,088
Bhágalpur	36,508	3,360	39,868	360	...	39,508
Orissa	1,922	...	1,922	1,435	487	...
Chota Nagpur ...	12,47,368	6,62,662	19,10,030	1,98,504	6,538	17,04,988
1891-92 ...	37,30,377	14,24,325	51,54,702	10,73,336	3,75,858	37,05,508
1890-91 ...	47,52,679	5,64,938	53,17,617	15,94,281	7,316	37,16,020
Total for 1889-90 ...	44,63,931	11,91,358	56,55,289	8,24,900	5,166	48,25,223
1888-89 ...	48,28,815	8,38,301	56,67,116	11,37,668	25,980	45,03,486
1887-88 ...	53,88,793	11,06,673	64,95,466	4,28,826	15,069	50,51,571

The balances at the beginning of the year have been reduced by only a quarter of a lakh of rupees. The reduction appears in six divisions, but chiefly in the Patna Division, where it amounts to 4½ lakhs, mainly due to the clearance of the debt due by the Deo estate in Gaya to the Maharaja of Darbhanga. The other three divisions show an increase, especially in Chota Nagpur, where it amounts to 4½ lakhs, principally due to the assumption of charge during the year of the encumbered estates Karharbari and Chowparan in Hazáribágh and Gurwa in Palámau. The estates most involved at the close of the year are named in the margin: proposals are now before Government for still further reducing the indebtedness of the Deo estate by selling part of it.

District.	Estate.	Amount.
		Rs.
Midnapore ...	Basudebpur ...	3,10,264
Gaya ...	Deo ...	8,18,966
Shahabad ...	Chandra Kumar ...	1,62,362
Hazáribágh ...	Doranda ...	94,203
	Satgawan ...	1,40,532
	Karharbari ...	4,82,157
Singhbhum ...	Dhalbhum ...	1,87,986
Manbhum ...	Burrabhum ...	1,07,193

Management charges.

11. The following statement shows the cost of management in each division:—

Divisions	Manager's pay, commission, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Survey and settlement charges.	Total charges shown in columns 2 to 4.	Percentage of total charges shown in column 5 on the current rent and cess demand of estates.	Percentage of charges shown in column 3 on the current rent and cess demand of estates.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.		
Burdwan ...	1,80,115	4,865	1,68,013	3,52,993	7·3	8·7
Presidency ...	95,503	3,333	13,166	1,12,002	15·0	12·8
Rajshahi ...	1,34,093	5,596	3,243	1,42,932	14·0	13·1
Dacca ...	40,627	5,028	7,235	52,890	22·7	17·4
Chittagong ...	34,403	2,727	3,759	40,889	12·4	10·4
Patna ...	1,42,874	4,358	1,121	1,48,353	12·4	11·9
Bhágalpur ..	33,106	1,222	11,467	45,795	33·7	24·3
Orissa ...	23,545	4,946	57,783	86,274	44·0	12·0
Chota Nagpur ...	38,788	1,160	1,558	41,506	8·6	8·0
1891-92 ...	7,23,054	33,285	2,67,345	10,23,634	11·1	7·8
1890-91 ...	7,36,616	28,408	1,26,523	8,91,547	9·0	7·4
Total for 1889-90 ...	7,70,069	33,999	2,24,168	10,28,236	10·2	7·6
1888-89 ...	7,65,109	32,647	1,38,101	9,35,857	9·0	7·3
1887-88 ...	7,37,817	29,369	1,16,275	8,83,461	8·6	7·2

The percentage of the total cost of management proper (calculated on the rent and cess-roll of Rs. 91,53,100) has slightly increased. The increase appears chiefly in the Presidency, Dacca, and Bhágalpur Divisions, in consequence of the payment and adjustment during the year under report of the arrear charges of previous years. The increased charges for the construction and repairs of cutcherry buildings appear principally in the Tikari estate in the Patna Division, and the Kanika and Shahabunder estates in the Orissa Division. The increase in the survey-settlement charges is attributable to the operations in the Burdwan, Dakhin Shahbázpur, and Kanika estates.

Rates.

12. The receipts of the general management rate were Rs. 60,124, while the disbursements amounted to Rs. 54,394. The balance to the credit of the rate, which was Rs. 79,607 at the commencement of the year, has thus been raised to Rs. 85,337. The receipts of the treasury rate, which are at the absolute disposal of Government, were Rs. 19,155.

Audit of accounts.

13. The accounts of estates with a rent and cess-roll of Rs. 50,000 and upwards are audited by the Examiner of Local Accounts. During the year the auditors had to undertake the audit of the accounts of twelve estates* for 1889-90 and of twenty estates for 1890-91. They have completed the audit of the accounts for 1889-90 and 1890-91 of eight and sixteen estates respectively. The audit in respect of four estates for both years is in progress.

* Excludes the Deo estate in Gaya, as it was decided not to have its accounts professionally audited.

14. The fee for the audit by the Examiner of Local Accounts, which was payable at six annas per cent. on the current rent and cess demand of the larger estates, except the Burdwan estate, has been revised in accordance with the principle adopted for the levy of the general management rate. The audit fee of six annas per cent. has been retained as the general rule, and will be levied in the case of estates with a rent and cess-roll of half a lakh and above, but not exceeding five lakhs. In the case of estates with rentals (including cesses) exceeding five lakhs, there will be a special fee in each case, so that the fee charged will be proportionate to the work done for the estate. Agreeably

to this principle, a fee has been fixed of one and a half annas per cent. for the Burdwan estate, and of four and a half annas per cent. for the Tikari and Dighaputtea estates.

15. The following statement shows the expenditure on schools, dispensaries, maintenance of buildings, &c., and works of improvement:—

Schools, dispensaries, works of improvement, &c.

Divisions.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	24,466	17,433	51,510	11,577	1,04,986
Presidency	8,271	3,872	10,128	39,159	61,430
Rajshahi	11,312	9,858	32,682	14,733	68,585
Dacca	553	21	3,849	175	4,598
Chittagong	544	156	5,236	3,710	9,645
Patna	8,386	2,127	69,196	4,353	84,060
Bhágalpur	1,113	506	1,387	2,436	5,442
Orissa	2,344	1,355	9,082	12,754	25,485
Chota Nagpur ...	4,167	2,270	8,379	3,967	18,783
Total for 1891-92 ...	61,155	37,598	1,91,397	92,864	3,83,014
Total for 1890-91 ...	59,241	32,255	2,13,178	58,404	3,63,078
Total for 1889-90 ...	69,301	38,732	2,24,439	66,930	3,99,402
Total for 1888-89 ...	58,707	38,110	1,24,698	58,167	2,79,682
Total for 1887-88 ...	63,933	34,276	1,57,099	43,259	2,98,567

The expenditure has increased under all the headings except the third. The increase in the grants-in-aid of schools is chiefly in the Rajshahi Division, in consequence of the payment by the Dighaputtea estate of a donation to the fund for founding a Muhammadan hostel at Rampur Boalia, and the cost of construction of a building for the Dighaputtea school. The grants for the support of dispensaries have increased principally in the first three divisions. The increase in the Burdwan Division is due to the disbursement by the Burdwan estate of the cost of construction of a dispensary building at Anantpur in Kujang, and the purchase of a larger stock of medicines from England direct. In the Kasimbazar estate in the Presidency Division a new dispensary was opened at Hariharpara at the close of the year. In the Dighaputtea estate the increase is due to the cost of constructing a dispensary at Nowkhilla. The major portion of the decrease in the expenditure for the maintenance of buildings and other immovable property appears in the Burdwan and Presidency Divisions, and is due to smaller sums having been spent during the year by the Burdwan and Kasimbazar estates. There is, however, a marked increase in the Patna Division, which is due to larger outlay by the Tikari estate on buildings, and *gilandazi* or village irrigation channels. Next comes the Orissa Division, in which the increase is due to the construction by the Kanika estate of an inspection bungalow at Ganja, and the repairs of the ward's residences at Cuttack. The increased outlay in land improvements and in works designed for the benefit of the tenantry appears in all divisions except Dacca and Patna, and was mostly contributed by the Burdwan, Bhawánipur, Kasimbazar, Dighaputtea, Tikari, and Kanika estates. This increase was anticipated in paragraph 12 of the previous year's report. It is expected that during the current year a much larger expenditure will be incurred in these and all other estates which are in a prosperous condition.

16. In order to secure efficient supervision of works in wards' estates Government has allowed District Engineers to be appointed also as Engineers for such estates, provided the District Board agrees to the arrangement, and the District Engineer can efficiently supervise the works placed under his charge without detriment to his ordinary duties. At the same time it has been ruled

that the remuneration to be given, in addition to pay as District Engineer, should be in the form of a local allowance, as it is desirable that any such increase of pay should be considered as lying outside of all calculations in respect to pension, &c. In accordance with these orders the District Engineer of Cuttack has been appointed on a salary of Rs. 150 per mensem, including travelling allowance, for supervising works in the Kanika, Kujang, and Madhupore estates in that district.

Agricultural improvements or experiments.

17. The experimental cultivation of Buxar wheat failed in the Basudebpur, Moheshpur and Malighati estates in Midnapore, and in the Dighaputtea estate in Rajshahi, owing to the unsuitability of the soil, and in the Maldwar estate in Dinajpur, Fazl Ali Khan's estate in Chittagong, and Bhugwant Narain Singh's estate in Patna in consequence of drought. The cultivation of potatoes in the Basudebpur estate was a great success: in the Malighati estate it was fairly successful, but in the Maldwar and Dighaputtea estates the outturn was unsatisfactory. English vegetables grew very well in Fazl Ali Khan's and in Harish Chandra Rai's estates in Chittagong. The cultivation of gram, in the Basudebpur and Moheshpur estates, and of *pulwal* in the latter estate, failed from the unsuitability of the soil. The cultivation of sugarcane is being tried in the Turkoa estate in Midnapore; it promises well in the Dighaputtea estate, and it has yielded a good return in the Maldwar estate. The cultivation of red and white sugarcane was tried in Fazl Ali Khan's estate; the former was damaged by white-ants, and the latter has not yet been cut. Experiments in the cultivation of oats failed in the Dighaputtea estate. The experimental tobacco crop in Fazl Ali Khan's estate suffered from want of rain. In the Madhupur estate in Cuttack, sugarcane, potatoes, ground nuts and nankin cotton were experimentally cultivated, and two Bihia sugarcane mills were purchased by the tenants. From the funds of the Jheria estate, Manbhum, Rs. 748 were paid, viz. Rs. 145 to the subdivisional Officer of Govindpur for certain agricultural experiments undertaken by him in that town, and the remainder was spent on experiments made at Jheria and the purchase of an oil-pressing mill. A cultivator from Burdwan is reported to have been sent by the Agricultural Department to Jheria to supervise the cultivation of sugarcane and potatoes during the current year. In the Burdhankotee estate in Rangpur a large portion of jungle was reclaimed by the Sonthals, the cultivation of Buxar wheat was tried but the outturn was poor, the jute cultivation proved a failure owing to excessive rains in the early part of the year, but English vegetables were grown successfully, and the plantations of fruit-trees are doing well. The Manager introduced a new sugarcane-mill in the estate; fifty mills were ordered, and it is reported that these were preferred by the raiyats to those from Bihia: it is not stated who are the patentees of this mill. The Bihia mills are extensively used in the Maldwar and Shankarpur estates in Dinajpur, and in the wards' estates in the Sonthal Parganas. A Sibpur plough and a Burrakur water-lift were tried in the Dighaputtea estate.

18. A small experimental farm was started during the year on behalf of the Kasimbazar estate at Berhampur at the suggestion of the Agricultural Department. Potatoes, Buxar wheat, oats, and two kinds of sugarcane were tried. The Commissioner reports that, beyond showing that good potatoes can be grown in the district, the experiments seem so far to have resulted in failure, and that this is probably in a great measure due to ignorance, and mismanagement generally: matters are expected to improve this year.

19. The model farm at Burdwan continued under the supervision of the Agricultural Department: and experiments with different sorts of manures were tried. Sugarcane, fodder grass, paddy, cotton and potatoes were generally successful. The results with respect to gram, wheat, oats and barley were not successful, as they were seriously affected by the abnormally dry weather which prevailed during the last *rabi* season. Jute failed for want of rain. The experiment with maize did not succeed. Ratooning of sugarcane is said to have partially succeeded. The total expenditure for the maintenance of the farm was Rs. 1,841. The period for which the farm was sanctioned expired on the 31st March 1892, and the Collector has recommended its continuance for two years more. Demonstration farms were also opened in three mahâls, viz. Bhandiban, Bhedia, and Sanko, for the purpose of introducing a better system of cultivation, and of

teaching the tenants the cultivation of crops hitherto unknown to them: the total cost was Rs. 488. The cultivation of Naini Tal potatoes was tried for the first time, the financial results not being successful, owing to extraordinary expenditure incurred in breaking up old jungle land, and in employing labour to teach the raiyats a new method of cultivation, applied to a crop hitherto not grown by them; the raiyats are said to be ready to cultivate this crop in the coming season. In Kujang experiments with saltpetre, in the cultivation of Buxar and country wheat, were not successful, mainly owing to the cyclone of November 1891: the plantation of betel-nut and cocoanut trees was also seriously damaged by the cyclone: the cost of agricultural improvements in Kujang was Rs. 647.

20. The Board are not satisfied that these experiments have everywhere been conducted with intelligence. Unsuitable soils seem to have been selected in many cases, and money has been spent on demonstrating what required no fresh proof, or on attempts to introduce new products quite unsuitable to the locality. The attention of local officers will be drawn to the matter, and they will be asked to temper zeal more largely with discretion.

Total receipts and disbursements.

21. The year opened with a cash balance of Rs. 18,15,318, and the receipts during the twelve months were Rs. 1,19,20,917, including (in addition to rent and cess collections) Rs. 3,95,069 on account of debts recovered, Rs. 11,31,466 obtained from miscellaneous sources, and Rs. 12,56,559 shown under the heading of "Suspense account." The disbursements aggregated Rs. 1,17,90,046, including (besides payments on account of revenue, rents, cesses, management, rates, debts, schools, dispensaries, maintenance of buildings and other immovable property and works of improvement) Rs. 3,02,575 for law charges, Rs. 14,39,794 for the maintenance of proprietors and their families and social and religious ceremonies, Rs. 57,734 for the education of wards, Rs. 88,055 for district post assessment, municipal, chaukidari and income taxes, embankment cesses, irrigation rate and other compulsory charges, Rs. 3,63,577 for miscellaneous charges, Rs. 5,34,044 for investments in landed property and Government securities, and Rs. 11,25,661 shown under the heading of "Suspense account." The year closed with an increased cash balance of Rs. 19,46,189, besides Government securities and railway debentures to the value of Rs. 48,43,774. The estates which have the largest investments in securities are noted in the margin.

District.	Estate.	Amount.
		Rs.
Burdwan ...	Burdwan Raj ...	14,52,749*
Midnapore ...	Turkoa ...	1,21,415
24-Parganas ...	Bhawánipur ...	75,611
Murshidabad ...	Kasimbazar ...	4,80,375
Dinajpur ...	Maldwar ...	27,090
Rajshahi ...	Dighaputtea ...	16,98,650
Chittagong ...	Fuzl Ali Khan ...	1,06,928
Patna ...	Bhugwant Narain Singh ...	31,625
Gaya ...	Tikari ...	1,89,340†
Darbhanga ...	Narhan ...	1,09,418
Cuttack ...	Kanika ...	1,08,644

* Includes railway debentures to the value of Rs. 2,05,500.
† Includes railway shares to the value of Rs. 10,000.

Surveys and records of rights.

22. The following statement, prepared from the annual report of the Director of the Department of Land Records and Agriculture, shows the progress made in the surveys and settlements conducted under his supervision in wards' estates :—

Estate.	Number of raiyats.	Estimated area in acres.	Area surveyed— Up to 31st March 1891.	Area surveyed— During 1891-92.	Number of raiyats whose rents had been recorded and status determined.	Cost up to 31st March 1892. Survey.	Cost up to 31st March 1892. Settlement.	Rate of cost per acre. Survey.	Rate of cost per acre. Settlement.	Increase in rentals of tenants whose rents have been settled.
1	2	3	4	5	6	7	8	9	10	11
						Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.
Burdwan Raj Khas Mahals ...	29,981	286,041	243,272	6,376	17,089	1,44,541	40,361	...	1 5 8	2,326
Talipabad	20,443	60,160		8,796	73	3,054	3,326	0 6 10	...	...
Dakhin Shahbázpur	85,000	86,272	79,718	154	20,565	39,529	12,736	0 7 4	0 2 4	861
Serail pargana (Kasimbazar) ...	84,166	180,664	180,664	...	54,746	99,486	18,007	0 8 9	0 2 2	35,801
Srinagar-Baneli	60,966	447,662	447,662	...	60,966	1,20,528	1,85,203	...	0 5 8	23,637
Kujang (Burdwan Raj) ...	36,104	146,856	146,856	...	35,824	50,648	26,843	...	...	18,404
Kanika	32,000	282,240	177,920	...	...	66,498	12,296	0 6 0	0 2 8	...

An account of the operations in these estates is given by the Director in the body of his report. The work in the Srinagar-Baneli estates, and in pargana Hukumapur, and mahâls Chandnihat and Panchberia appertaining to the Burdwan Raj estate, has been completed, and the compromise with the raiyats of pargana Sujamutha has been worked out. In the other estates the work was in progress during the year.

23. The position of other estates as regards survey and settlement is as follows.

Malighati.—The survey and settlement of 7,180 acres, consisting of 45,651 plots and 2,444 holdings, were commenced in 1883 before the passing of the Bengal Tenancy Act, and were completed in March 1892 at a total cost of Rs. 6,130. The operations resulted in an increase of 896 bighas in area and Rs. 2,017 in rental.

Belki and Beraberia.—The settlement of mahâl Maguri, comprising an area of 1,200 acres, held in coparceny by the wards and others, was completed, and the final publication of the papers is pending decision of the tenants' appeals before the Special Judge.

Basudebpur.—The survey-settlement of mahâls Haripore and Chodda Hazari, comprising 2,350 and 8,439 acres respectively, and belonging in equal shares to the ward and another person, is under the consideration of the local officers.

Moheshpur.—Proposals for undertaking the operations in mahâl Jedthan with an area of 100 acres, held in coparceny by the ward and three others, are also under consideration.

Syudpur.—Operations were in progress in four purchased patni tenures, viz. Khesra and Bhadradia in Khulna, and Lowjani and Changutia in Jessore. The survey of the first three tenures has been completed, and that of Changutia was going on when the year closed.

Shankarpur.—The survey of a few villages, comprising about 480 acres which were left unsurveyed by the professional survey party by whom the main portion of the estate was surveyed, was completed by the Manager during the year. The settlement is in progress.

Jogearah.—The survey of the estate has been deferred till the general survey of the North Gangetic districts in Bihár is taken up.

Chandra Kumar.—Operations under section 103 of the Tenancy Act in villages Atmi, Bhadar and Mardanpore will shortly be undertaken.

Sonthal Parganas.—The four estates in the district have recently been surveyed, and the settlement has been concluded under Regulation III of 1872 for a term of fifteen years.

Siri.—Only one village, Seladari, was measured by an amín in view of having the holdings of the raiyats assessed by the Revenue Court at fair and equitable rents.

Manka.—The measurement of village Hussir has been completed.

Dhalbhum.—The final report of the resettlement of 102 villages was submitted to Government on the 19th May 1892. During the year five villages were measured under section 33 of the Chota Nagpur Landlord and Tenants' Act I (B.C.) of 1879. Twenty villages which are held by a sardar ghatwal were also remeasured, as a mukarrari lease of them has to be given to the ghatwal according to a compromise made between him and the proprietor of the estate.

Pandra.—The measurement of 136 villages, out of 138 comprising the estate, were completed under the supervision of Mr. F. A. Slack, late special Settlement Officer in Chota Nagpur Division, at a cost of Rs. 15,000: the measurement papers did not include the khatians and jamabandis. The measurement of the remaining two villages was afterwards completed. The completion of the settlement under the supervision of Mr. Slack would have cost about Rs. 24,000, and it would have been necessary to provide this sum within a period of two years. This heavy outlay would have rendered it impossible to continue the payment of debts under the schome of liquidation, and therefore it could not be sanctioned. In 1889 it was decided that the settlement of the estate should be gradually completed under the supervision of the Sub-Manager, so that the charge in any one year may not exceed Rs. 500 or Rs. 600, and the payment of debts may not be interfered with. During the year the Khatians and jamabandis of 44 villages and the settlement of 15 villages were completed.

24. As stated in paragraph 15 of the previous year's report, the general survey and settlement of the districts of Chittagong, Cuttack, Balasore and Puri will assist the Court of Wards in the settlement and readjustment of rents of wards' estates which have not already been separately surveyed and settled in those districts.

25. A survey school was started for teaching the tahsildars of the Burdwan Raj estate how to maintain the survey and settlement records: eighteen tahsildars have already qualified. Twenty-eight outside students also joined the school, and two only qualified in March last, as they were all admitted late. The fee paid by 27 of them is Rs. 5 each. The tahsildars and tahsil muharrirs of Kujang are said to be quite competent to keep the records, as they have experience in such work. Survey classes were opened for training the patwaris of the Srinagar estate, before the release of the estate. There were 104 patwaris, of whom 48 received certificates of proficiency, and the rest were partially trained. In addition to the patwaris, a staff of 15 officers, selected from the employés of the Survey Department, was appointed for the purpose of supervising the patwaris and checking the records and maps. It will now be for the proprietors to keep up the records. For the maintenance of the records of pargana Sarail in accordance with the rules issued by the Board, an additional tahsil establishment at a cost of Rs. 3,018 per annum has been sanctioned.

Operation of the certificate procedure.

26. The following statement illustrates the working of the certificate procedure :—

Divisions.	Number pending from last year.	Number filed during the year.	Total.	Disposed of during the year.	Pending more than six months.	Pending less than six months.	Total.	Amount of rent and cesses covered by certificates made in 1891-92 for the recovery of arrears due from estates.	Total annual rent and cesses of estates.	Percentage of column 9 on column 10.
1	2		4	5	6	7	8	9	10	11
								Rs.	Rs.	
Burdwan	5,260	2,700	7,960	4,063	3,479	418	3,897	33,996	48,22,591	0·7
Presidency	1,522	978	2,500	1,219	1,138	143	1,281	67,541	7,44,857	9·0
Rajshahi	377	699	1,076	680	145	251	396	38,854	10,19,360	3·8
Dacca	1,088	1,548	2,636	1,702	766	108	874	47,314	2,32,647	20·3
Chittagong	869	3,038	3,907	2,956	602	349	951	60,771	3,29,398	18·4
Patna	620	878	1,498	1,022	233	243	476	1,35,797	11,91,877	11·3
Bhágalpur	2,968	2,058	5,026	3,827	1,104	95	1,199	40,711	1,35,784	29·9
Orissa	415	629	1,044	685	353	6	359	15,414	1,95,691	7·8
Chota Nagpur	586	771	1,356	934	287	135	422	35,265	4,80,886	7·3
1891-92 ...	13,704	13,299	27,003	17,148	8,107	1,748	9,855	4,75,663	91,53,100	5·1
1890-91 ...	21,167	10,975	32,142	18,438	12,193	1,511	13,704	4,60,970	98,39,588	4·6
Total for 1889-90 ...	23,018	15,397	38,415	17,628	18,546	2,241	20,787	6,32,903	1,00,15,159	6·3
1888-89 ...	10,176	24,922	35,098	12,080	21,371	1,647	23,018	8,63,017	1,03,44,555	8·3
1887-88 ...	6,846	12,418	19,263	9,085	8,378	1,800	10,178	5,86,358	1,02,40,459	5·7

The number of certificates filed and the amounts covered by them have increased, the increase extending to every division except Chota Nagpur and Burdwan. The large number of institutions in the Burdwan, Dacca, Chittagong, and Bhágalpur Divisions is due to the operations on the Sujamutha portion of the Burdwan estate, the Kanakshar, Dakhin Shahbázpur, and Dhankura estates, the Sarail portion of the Kasimbazar estate situate in Tippera, and the Srinagar estate in Bhágalpur. The high proportion of demand covered by certificates filed in the Dacca and Bhágalpur Divisions is mainly attributable to the fact that the demands due to the Dhankura and Srinagar estates, as shown in column 10, are only a portion of the demand

for the year, since these estates were not under management for the whole year. In Chittagong the percentage is unduly raised by the fact that the demand of pargana Sarail is included in the figures in column 10 against the Presidency Division, while the certificates appear against Chittagong as they were sent for issue in Tippera. The average amount for which each certificate was issued varies very much from Rs. 155 in the Patna Division to Rs. 13 in the Burdwan Division. The disposals have exceeded the institutions, consequently the number of cases pending at the close of the year have decreased, the decrease appearing in all the divisions except Rajshahi and Chittagong. In April last Government directed that until a complete record of rights is prepared under the Tenancy Act, every dispute between landlord and raiyat decided, and a clear account prepared showing exactly what each man holds, what his tenure is, and what the demand from him amounts to, a Manager is not to be permitted to use the certificate procedure to recover unpaid arrears, but must collect only undisputed rents, or have recourse to the ordinary law. This order has been communicated to local officers with the Board's circular No. 3 of May 1892. The circumstances of each ward's estate are now being examined, and a report will be submitted to Government on receipt of all the local officers' reports.

27. The following statement shows the extent to which compulsory measures of different kinds were adopted for the realization of demands due to estates :—

Divisions.	Districts.	Estates.	Number of certificates filed during the year 1891-92.	Number of cases in which payments were made on mere issue of notices.	Number of cases in which payments were made on attachment of property.	Number of cases in which recourse to actual sale was necessary.	Number of cases in which warrants were issued and amounts paid without recourse to imprisonment of defaulters.	Number of debtors imprisoned.	
								Number released on payment of debt before expiration of imprisonment.	Number released without payment of debt.
1	2	3		5	6	7	8	9	
Burdwan ...	Burdwan ...	Burdwan	668	60	52	22	...	...	...
		Other estates	876	64	326	6	10	...	3
		Total ...	1,544	124	378	28	10	...	3
Presidency	24-Parganas ...	Bhawánipur	327	9	117	73	...	...	...
	Murshidabad ...	Kasimbazar	1,410	206	749	137	...	...	...
	Khulna ...	Syudpur	167	15	50	3	6	...	...
		Two estates	22	4	4	2	...	...	...
		Total ...	1,926	234	920	215	6	...	...
Rajshahi ...	Dinajpur ...	Maldwar	208	54	50	3	20	...	...
	Rajshahi ...	Dighaputtea ...	357	42	157	35	1	...	...
		Five estates	127	16	59	20	4	...	...
		Total ...	752	112	266	58	25	...	...
Dacca ...	Faridpur ...	Kanakshar	335	44	146	8	...	...	...
	Backergunge ...	Dakhin Shahbázpur	408	18	178	126	...	...	...
	Mymensingh ...	Dhankura	465	31	180	14	5	...	...
		Two estates	77	10	25	2	...	...	...
		Total ...	1,375	103	529	150	5	...	...
Chittagong	Chittagong ...	Rajkrishna Banerjee	413	117	206	60	...	...	...
		Magun Das Rai ...	301	90	16	41	...	...	...
		Fazul Ali Khan ...	145	31	76	12	...	...	...
	Noakhali ...	Miss M. D. J. Courjon	404	34	302	9	1	...	...
		Bhubanjoy Shaha ...	152	40	37	3	...	...	...
		Seven estates	204	44	157	20	...	...	...
		Total ...	1,679	362	794	145	1	...	...
Patna ...	Patna ...	Sukraj Rai	212	15	...	...	...	...	...
	Gaya ...	Tikari	143	40	32	33	4	...	...
	Shahabad ...	Chandra Kumar ...	261	10	40	81	...	...	...
	Darbhanga ...	Narhun	102	20	6	17	...	...	...
		Four estates	32	9	4	4	...	...	...
		Total ...	750	106	82	135	4	...	...
Bhágalpur ...	Bhágalpur ...	Lugma	109	...	...	3	...	...	...
		Two estates	20	8	7	1	...	...	...
		Total ...	129	8	7	4	...	...	...
Orissa ...	Balasore ...	Shahabunder ...	399	185	12	125	...	...	...
		Seven estates	219	72	15	20	2	...	...
		Total ...	618	257	27	145	2	...	...
Chota Nagpur	Manbhum ...	Jheria	171	71	82	2	...	...	...
		39 estates	686	151	270	20	4	1	5
		Total ...	857	222	352	22	4	1	5
		Grand Total ...	9,630	1,588	3,361	902	57	1	8

The local officers will be asked to explain the discrepancies in the number of certificates filed as shown in column 4 of this statement and those entered in column 3 of the preceding statement which do not tally in any instance.

28. The percentage of the number of cases in which recourse to actual sale was necessary, calculated on the number of certificates filed, is 9·3. It is highest in the Orissa and Patna Divisions on account of the Shahabunder and Chandra Kumar's estates respectively. In the former estate the tenants are reported to be very refractory and contumacious. In some of the villages of the estate of Chandra Kumar the high caste raiyats persistently withheld payment, and it was considered advisable to sell them up and settle their holdings with a more amenable class of raiyats.

Condition of the tenantry.

29. The tenantry on estates managed by the Court of Wards are not on that account exempt from the benefits or misfortunes which fall to the lot of their fellows in neighbouring estates. The year all over the province was a bad one for agriculture, the rainfall being almost everywhere either deficient or ill-timed; but such crops as were gathered fetched good prices, and thus the drought brought its own compensation. In the districts of the Chittagong Division it is reported that the situation was further ameliorated by the fact that the harvest of the previous year had been a very fine one, and there was surplus rice available to be sold at the prevailing high price. In the Patna and Bhágalpur Divisions the condition of the tenantry was worse than elsewhere, but here, in all wards' estates where it was at all possible, efforts were made to give employment and relief. In Orissa a good deal of damage was caused by the cyclone of November 1891, extending over 544 villages in the Kujang estate of the Raja of Burdwan: the Managers have in every case come forward with relief works, charitable relief, and advances. The cyclones of 1888 and of 1891 have destroyed the natural barrier of sand hills, which has long existed, and it is stated that many parts of the estate near the coast will be liable to inundation whenever there is an unusually high tide, or when a high tide and a strong wind occur together. It is reported that with the exception of isolated instances here and there, such as Maldwar in Dinajpur and Malighati in Midnapore, the relations between the tenants and the Court as landlord were generally harmonious. But in the Chittagong Division and part of the Dacca Division the raiyats are too prosperous to be contented, and indulge in the excitement of legal proceedings, while in Chota Nagpur the uncertainty of their rights leads to a similar result.

Education of wards.

30. The Maharaj Kumar of Burdwan was placed during the year under the tuition of Babu Ram Narayan Dutt, B.A., late Principal of the Raj College. He learns Sanskrit and Bengáli under two separate pandits, and receives lessons from the gymnastic teacher of the Raj College. The Collector examined him lately, and was pleased with his general progress; he is manly and active, and is learning to ride and drive. He visited Darjeeling during the autumn of 1891. The Basudebpur minor attended the model vernacular school at Basudebpur, from which he appeared at the Middle English Scholarship Examination in November 1891, but failed. The Malighati minor was a student of the Midnapore Collegiate School from December 1891, and passed the annual examination, getting promotion from the 2nd to the 3rd-year class. The Turkoa minor was promoted to the 5th-year class of the Midnapore Collegiate School. The Bhawánipur ward was removed from his hired house in Calcutta to his family residence in Bhawánipur; his progress in his studies has not been satisfactory, and there has been no appreciable improvement in his conduct and character: arrangements for his removal to a mufassal station are under consideration. The Kasimbazar ward has been promoted to the 2nd class of the Berhampore Collegiate School; his progress in his studies is reported to be somewhat slow, and his proficiency in English is not what it should be; he is fond of riding and plays lawn-tennis. He visited Monghyr for a few months. Kumar Pramada Nath Rai of Dighaputtea has given up his studies in the Presidency College to learn zamindari management at Dighaputtea. Babu Manmatha Nath Chaudhri, B.A., B.L., has been appointed his guardian-tutor on Rs. 250 a month. The other three minors are in Calcutta under the care of Babu Hara Govinda Sen, whose salary has been reduced from Rs. 500

to Rs. 250 per mensem since he has been relieved of the charge of the eldest ward. The second ward, Basanta Kumar Rai, reads in the Presidency College; he passed the First Examination in Arts in the first division, standing 16th in order of merit. The other two minors attended the Hare School; the third minor appeared at the last Entrance Examination, but failed. The Maldwar wards continue to live with their mother, and learn to read and write under an English teacher and a pandit. The Shankarpur ward has given up his studies in school to learn zamindari work under the Manager of his estate; a private tutor has been appointed to continue his education in English. The Burdhankotee minor has made no progress; he has been in the 4th class of the Rangpur Zillah School for the past two years. Salamat Ali Khan of Chittagong continues to make fair progress in the Hooghly Collegiate School. Bhugwant Narain Singh, who is subject to epileptic fits, continues to learn at home from a resident tutor. Sukraj Rai is reported to have made fair progress in the Bhágalpur Zillah School, and to have received promotion to the 4th class. The Tikari minor resides at Gaya, where a house has been purchased for him; he has made fair progress under the tuition of his governess; he talks English well, and can read and write a letter in that language. He has now reached an age when a male tutor is necessary. Deo Kumar and Dharam Kumar keep a high position in their classes in the Arrah Zillah School. In October 1891 the Narhan ward visited Mussooree, and in January and February 1892 he was camping on his estates in Tirhut, where he was given an opportunity of becoming personally acquainted with the practical details of the management of his estate. He now resides at Muzaffarpur, where he will have further opportunities of learning zamindari management; his conduct has been very unsatisfactory. The Kanika ward is in the 5th class of the Ravenshaw Collegiate School at Cuttack, and is doing well. The eldest son of the Dhanwar ward attended the Hazáribágh Zillah School the greater part of the year, but his progress was not satisfactory; he has been removed to Patna, where he will be taught privately, and examined periodically by the Inspector of Schools, Bihár Circle. The Jheria minor has been requested to attend the Manager's office twice a week in order to learn the business of his estate.

Laws and rules.

31. As stated in paragraph 19 of the report for 1890-91, a Bill was introduced into the Bengal Legislative Council in March 1891 for the amendment of the Court of Wards Act, IX (B.C.) of 1879, on the lines of clause (*g*) of section 194 of Act XIX of 1873, the North-Western Provinces' Land Revenue Act, but before it could become law it was taken over by the Government of India. A new Bill was introduced into the Supreme Legislative Council on the 4th March 1892 and passed on the 25th idem. The new Act, IV of 1892, enables the Court of Wards to take charge of (*a*) the property of persons of whom the Local Government has declared on their own application that they are disqualified, and that it is expedient in the public interest that their estates should be managed by the Court, and (*b*) a share of an estate other than an undivided share held in coparceny as the property of a Hindu joint-family governed by the *Mitakshara* or *Mithila* law.

A Bill was introduced on the 12th February 1892 into the Supreme Legislative Council to provide for the levy of a rate on private estates under the management of Government to meet the cost of superior supervision and management. It was referred on the 28th July last to a Select Committee for report.

32. In April last the Court of Wards, at the request of Government, issued a revised set of rules indicating the policy to be observed in the application of the surplus funds of wards' estates. It is laid down that in the first place it is desirable in all cases to leave a ward, on his attaining majority, a sufficient cash balance to relieve him of any temptation to press hardly upon his raiyats, or change the Court's system of management, and to enable him to meet calamities of seasons and other exceptional demands, without being driven to borrow money, or sell any part of his estates. This being borne in mind, measures should be taken to utilize surplus funds to the best advantage of the wards and their estates by (*a*) the purchase of landed property; (*b*) the maintenance in efficient condition of the estates, buildings and other immovable property belonging to the ward; (*c*) the payment of such allowances or donations as may befit the position of the ward's family, and

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above all, (*d*) the improvement of the land and property of the ward and for the benefit of the ward and his property generally.

Merits of officers.

33. The Board have been generally satisfied with the manner in which the Commissioners have conducted their duties in the Wards' Department. The following Collectors and Managers have been commended for their work in this department by the Divisional Commissioners:—

Collectors.

Mr. H. C. Williams.	Mr. H. Savage.
„ G. A. Grierson.	„ D. J. Macpherson.
„ L. Hare.	„ E. N. Baker.
„ G. E. Manisty.	„ R. W. Carlyle.

Managers (Deputy Collectors and Sub-Deputy Collectors).

Babu Bogolanund Mookerjea, Kasimbazar Estate, Murshidabad.
„ Kailas Chándra Dás, Wards' Estates, Chittagong.
„ Shoshi Kumar Dutt, Dakhin Shahbázpur Estate, Backergunge.

Managers (non-gazetted officers).

Lala Ban Behari Kapur, Burdwan Raj Estate, Burdwan.
Mr. A. Ogilvy, Tikari Estate, Gaya.
„ T. W. Tweedie, Dhanwar Estate, Hazáribágh.
Babu Krishna Chándra Ghose, Encumbered Estates, Lohardaga.

PART II.

ESTATES WITH A RENT-ROLL OF Rs. 50,000 AND UPWARDS.

Managing agency.

34. *Burdwan.—Manager, Lala Ban Behari Kapur.*—The new system of management which was introduced at the commencement of 1891-92, and under which Lala Ban Behari Kapur is the sole Manager with two Assistant Managers, Babus Srinath Dutt and Ashutosh Sen, has worked well. The Commissioner writes:—

"Lala Ban Behari Kapur has shown a laudable desire to comply to the best of his ability with the instructions of his superiors. As regards regularity of correspondence, and the keeping of accounts especially, there has been a marked improvement. * * * Other shortcomings are now less marked than formerly. But * * * much yet remains to be done and many difficulties to be encountered. The Manager * * * * is hampered by a large number of incompetent officers whom it is not easy to get rid of. Of course being the minor proprietor's father he has the interest of the estate at heart, and devotes himself unsparingly to the task of administering it with success. He shows great adaptability, has liberal ideas, and is not wedded to old associations. Some recent appointments will, it is hoped, give him the help which he so much requires.

One great impediment to the proper management of this estate was the want of any record of rights and of rents payable by the tenantry. The surveys and settlements at present in progress will hereafter supply this want—at present they rather hamper the administration by usurping a large proportion of the Manager's time."

The Board agree with the Commissioner, and expect that under the administration of Lala Ban Behari Kapur considerable improvements will be effected in the estate during the minority of the Maharaj Kumar. It will probably be found necessary to give the Manager further assistance to secure the best results, and this the estate can well afford. For the better conduct of business in the legal department of the Raj its execution branch has been revised, and a separate certificate department organized. The establishments for the management of the markets and other properties in Calcutta, and for the execution of the public works of the Raj, have also been thoroughly revised without any extra cost to the estate.

Raj property.

35. The bulk of the estate being let in patni, there is little hope of any large increase of income being obtained by a readjustment of the existing rents. The settlement operations in the khas mahals already completed have resulted in some increase of income, except in Sujamutha; those in progress are reported not to promise well; but this is to a large extent due to the mistaken action of the settlement officer, who has omitted to deal with claimants to hold land rent-free on the ground that they are not tenants. Orders have now issued which will cause such claims to be properly dealt with, and better results are likely to follow. The three markets in Calcutta, which at present yield about Rs. 85,000 per annum, are also capable of yielding some increase, and the question of effecting improvements in them is under the consideration of the local officers.

36. The estate is divided into 2,897 lots, against 2,892 in the preceding year, the increase being due to the transfer by Government of some chaukidari chákarán lands to the Raj. The lots stated in paragraph 25 of the previous year's report to have been lost by the estate consisted chiefly of very small plots of land purchased in Civil Court sales during the time of former Maharajas. The enquiries instituted for the recovery of possession were unsuccessful, as the right of the Raj to all of them, except five, has long been barred: it is said that some of them have been derelict for over half a century. One of the five lots in which the Raj has still some right has been sold by the Manager to the party in wrongful possession for Rs. 25-4, and the rest are under negotiation either for sale or settlement.

37. As regards the concealed mahals, referred to in paragraph 24 of the Board's report for 1890-91, it is stated that the Raj owns estates Nos. 1, 2, 3 and 4 of the *tauzi* of the Bankura Collectorate, which were purchased at sales for arrears of revenue about the year 1828, and which cover an area of 614,845 acres. The estates are partly leased in patni and partly under direct management, but the exact proportion of the patni and khas mahals is not known; the patnidars have in several instances dispossessed the Raj of many villages which had not been leased to them. A traverse survey of the estates has therefore been taken in hand in order to trace out the villages not leased in patni. The survey of estate No. 4 in the tauzi has been completed. Indirect attempts made to recover the lands by inducing the raiyats to attorn to the Raj have been abandoned, and the Manager has been requested to try and effect amicable settlement with the parties in wrongful possession, and in the event of failure to sue them in the Civil Courts after due consideration of the evidence available.

38. In order to concentrate in one building all the Raj offices, Maharaja Mahtab Chand Bahadur began the construction of a two-storied house within the premises of the Rajbati. It was half-finished when he died; his son Maharaja Aftab Chand Bahadur took no action in the matter. As, however, there is great need for a new office, an estimate amounting to one lakh of rupees has been sanctioned, and tenders have been called for. The payments will be spread over two years.

Financial results.

39. There was an increase in the rent-roll of Rs. 7,225, which was mainly due to the settlement of fallow lands. This increase, however, was more than counterbalanced by the exclusion of the municipal taxes of the Calcutta bazars from the rental, with which they had been included in the returns of the previous years, and by the expiry of the term of the lease of Char Sandalpur. The net result was that the annual rental at the close of the year amounted to Rs. 41,61,714, against Rs. 41,72,983 in 1890-91. The year opened with an arrear rent and cess demand due to the estate amounting to Rs. 25,17,717, and the current demand, including interest (Rs. 89,586), was Rs. 45,29,163. The collections amounted to Rs. 44,36,821, or 97·9 per cent. on the current demand against 99·5 per cent. in 1890-91. The results attained in each of the three main divisions into which the estate is divided for the purposes of management are shown in the margin. The collections in Burdwan were satisfactory, being nearly equal to the current demand. They show a marked improvement in Sujamutha, where the disputes between the tenants and the landlord have been ended by amicable settlement. They have fallen off considerably in Kujang in consequence of the damage caused by the cyclone of November 1891. Remissions on account of the death, desertion and poverty of raiyats were granted to the extent of Rs. 1,99,346, of which Rs. 1,36,761 were written off from the accounts of Sujamutha alone. The unrealized balance was Rs. 24,13,635, or Rs. 1,04,082 less than that at the commencement of the year. It is classified as noted in the margin. The large sum shown as good and in process of recovery is mainly due to the collections of patni rent

	Current demand.	Collections.	Percentage in 1891-92.	Percentage in 1890-91.
	Rs.	Rs.		
Burdwan ...	43,08,806	43,03,511	99·8	100·3
Cuttack (Kujang)	1,36,645	67,023	41·7	98·3
Midnapore (Sujamutha) ...	83,712	76,287	91·1	61·4

	Bad and irrecoverable.	Doubtful of recovery.	Good and in process of recovery.
	Rs.	Rs.	Rs.
Burdwan ...	82,357	17,594	17,20,975
Cuttack (Kujang) ...	13,980	6,325	2,62,167
Midnapore (Sujamutha) ...	63,870	43,860	2,02,507

before the second half-yearly patni sale not being so brisk as in the preceding year. Rupees 11,03,696 have been realized since the close of the year, thus reducing the total balance to Rs. 13,09,939. The whole of the demand of Government revenue and cesses, amounting to Rs. 34,42,988, was paid. Of the demand (Rs. 11,059) of rent and cesses due to superior landlords, the unpaid balance was Rs. 1,291, of which a little over Rs. 200 were paid after the close of the year, and the remainder could not be paid as the parties did not appear or arrange to receive payment. During the year Rs. 20,653, chiefly on account of costs decreed in suits, takávi advances and interest thereon, were added to the balance (Rs. 44,690) of debts due to the estate at the close of the preceding year: Rs. 24,532 were recovered, and Rs. 287 written off, leaving an outstanding balance of Rs. 40,524, of which Rs. 1,835 only are reported to be doubtful of recovery, the debtors having no assets. The debts owed by the estate at the close of the previous year were Rs. 1,00,000, to which Rs. 1,20,449 were added during the year on account of a loan (Rs. 1,20,000) taken from the Bank of Bengal for the payment of a portion of the Government revenue due on the 28th March 1892, the cash balance of the estate having run short at that time owing to non-payment by the patnidars of their patni rents: the balance (Rs. 449) represents interest on this debt. The loan of Rs. 1,20,000 has been repaid to the Bank since the close of the year. The previous debt of one lakh was paid during the year. The Manager has been asked to do his best to meet the Government demand from the collections of the year. The cost of management proper has decreased, being 3 per cent. on the current demand, against 3·6 per cent. in the previous year.

40. The following statement shows the receipts and disbursements under each head of account:—

Receipts.	Rs.
I.—Cash balance from last year	2,17,669
II.—Rent, including interest	41,55,145
III.—Cesses	2,81,676
IV.—Interest on Government securities	56,639
V.—(*a*) Recovery of debts, &c.	24,532
(*b*) Lands sold	14,972
VI.—Miscellaneous—	
(*a*) Sale-proceeds of fruits	8,114
(*b*) Loans received	1,20,000
(*c*) Dák cess	10,337
(*d*) Municipal tax	10,168
(*e*) Bonus	1,963
(*f*) Refunds	4,911
(*g*) Schooling fees	748
(*h*) Petty sundries	3,442
VII.—Suspense account—	
(*a*) Deposits received	1,04,359
(*b*) Advances recovered	66,172
Total	50,80,907

Disbursements.	Rs.
1.—Government revenue	31,39,415
2.—Rent to superior landlords	8,537
3.—Cesses	3,00,907
4.—Management of property—	
(*a*) Salary of Manager	12,000
(*a*1) ,, Assistant Managers	6,900
(*a*2) ,, Sub-Managers	5,584
(*b*) Establishment, travelling allowance and commission	92,650
(*c*) Survey settlement	1,66,807
(*d*) Construction and repairs of cutcherry buildings	4,053
(*e*) Special establishments	4,120
(*f*) Contingencies	18,423
5.—Law expenses—	
(*a*) Salary of establishment	20,449
(*b*) Legal Remembrancer's fees	449
(*c*) Other expenses	36,892
6.—Maintenance of proprietor—	
(*a*) Salary of guardian	3,600
(*b*) Allowances to proprietor and family	1,38,060
(*c*) Social ceremonies	20,984
(*d*) Religious ceremonies	16,283
(*e*) Doctor's fees and medicines	6,746
(*f*) Other expenses	7,062
(*g*) Debscha	80,309
(*h*) Salary of servants for the family	22,414
(*i*) Tankhas, allowances, &c.	25,438
7.—Education	6,094
8.—Miscellaneous—	
(*a*) District post assessment	8,208
(*b*) Municipal taxes	37,350
(*c*) Income-tax	3,361
(*d*) Schools	23,754
(*e*) Dispensaries	17,291
(*f*) Charges, including donations	53,172
(*g*) Maintenance in efficient condition of estates, buildings, &c.	36,980
(*g*1) Public Works establishment	8,625
(*h*) Improvement of land and property	10,109
(*i*) Chaukidari tax	22
(*j*) Sepoys, guards, &c.	15,553
(*k*) Stabling charges	17,321
(*l*) Phílkhana	2,573
(*m*) Menagerie	8,408
(*n*) Goshala	7,716
(*o*) Sheep, &c.	150
(*p*) Lighting charges	7,422
(*q*) Gardens	10,838
(*r*) Cost of firing sunrise and sunset guns	369
(*s*) Charges in connection with Mahabharat Sarishta	388
(*t*) Charges in connection with properties obtained by will and gift	8,846
(*u*) Raj Public Library	600
(*v*) Satya Sandhayaini Sabha	472
(*w*) Custody fee of Government promissory notes	150
(*x*) Refunds	11,653
(*y*) Cash balance doubly entered	39
9.—Rates	16,642
10.—Debts paid—	
(*a*) Interest on principal debt	449
(*b*) Principal debt	1,00,000
11.—Investments—	
(*a*) In land	5,151
(*b*) In Government securities	910
12.—Suspense account—	
(*a*) Deposits refunded	1,14,438
(*b*) Advances made	73,454
13.—Cash balance at the close of the year	2,78,994
Total	50,80,907

The year opened with a cash balance of Rs. 2,17,669, and closed with one of Rs. 2,78,994, showing an increase of Rs. 61,325. The total disbursements were Rs. 48,01,913, against Rs. 54,49,400 in the preceding year, thus showing a decrease of Rs. 6,47,487. There was, however, an increase in expenditure under the heads noted in the margin. The increase under head "Survey and Settlement" is on account of payment of the arrear costs of survey. The contingent charges of *debseba* were formerly met from heading 6 (*f*) "Proprietors' contingencies," but during the year they were charged to *debseba*, to which they properly belonged; hence the increase under this head. The transfer of Mr. Russe's and Mr. Richard's establishments, the *Dilkusha* establishment, and the charges for the *Addas* from head 4 (*b*) "Establishment," to 6 (*h*) "Salary of servants entertained for the family" accounts for the increase under the latter head. The increase under head "Education" is owing to the appointment of a tutor for the Maharaj Kumar on increased pay. The payment by the estate of the latrine tax, which was hitherto paid by the occupiers of the houses of the estate, explains the increase under heading 8 (*b*) "Municipal taxes." The increase of expenditure under head 8 (*c*) "Dispensaries" is partly due to the construction of a new dispensary building at Anantpur in Kujang at a cost of Rs. 1,719, and partly to the purchase of a larger stock of English medicines from England direct. The dispensaries maintained their high state of efficiency. The increase under head 8 (*h*) "Improvement of lands," &c., is partly due to the excavation of new tanks, and partly to the repairs executed to the existing embankments in Kujang. The increase under heading "Charges in connection with the properties obtained by will and gift" is due to a portion of the expenditure incurred in the previous year having been debited in the accounts of the year under report. Under the head of "Schools" there was a decrease of Rs. 1,506, which was due to some new Professors of the Raj College having been appointed on the minimum pay of their respective grades. The result of the last University examination was satisfactory: out of 114 and 37 students sent up from this College for the First Arts and Entrance examinations, 67 and 15 respectively were successful. The other institutions, whether maintained or aided by the Raj, also did well. The revision of the College establishment, consequent on the unusual increase of students in the second-year class, and the establishment of primary vernacular schools in Kujang for the benefit of the tenants' children, are under consideration. The outlay on the maintenance of buildings shows a decrease of Rs. 24,283, owing to no important work having been undertaken during the year.

	Increase. Rs.
4 (*c*) Survey and settlement ...	1,27,751
6 (*g*) Debseba	3,217
6 (*h*) Salary of servants entertained for the family	12,175
7 Education	3,094
8 (*b*) Municipal taxes	6,397
8 (*c*) Dispensary	3,341
8 (*h*) Improvement of lands	3,745
8 (*a*) Charges in connection with properties obtained by will and gift ...	884

41. The total amount of old unadjusted advances outstanding in the books of the Raj at the commencement of the year amounted to Rs. 3,19,500, of which Rs. 1,30,653 have been written off, leaving Rs. 1,88,847 unadjusted at the end of June 1892. The adjustment of these advances involves a thorough scrutiny of the accounts from the time of former Maharajas, and its progress is necessarily slow. The audit Deputy Collector has been directed to expedite his enquiries into these suspense accounts. In addition to the cash balance of Rs. 2,78,994 at the close of the year, the estate held Government securities valued at Rs. 12,47,249, and Railway debentures to the amount of Rs. 2,05,500.

Civil suits.

42. The total number of civil suits, including rent suits, pending from the previous year, was 338 against 490 of the previous year, of which 236 were decided in favour of the Raj and 7 against it; 12 were withdrawn and 83 remained pending. Of 62 cases instituted against the estate, 8 were decided against and 26 in favour of it, while the remainder were pending. No serious loss was incurred by the adverse cases. The result of the cases was good. The total amount covered by Civil Court decrees was Rs. 2,60,502, of which Rs. 57,367 only, or 22 per cent., against 23 per cent. in the previous year, were realized and Rs. 80,892 remitted, leaving an unrealized balance of Rs. 1,22,243. This result is not satisfactory. The execution branch of the Raj office has been recently reorganized, and special rules framed for its better working: it is

expected that a marked improvement in the realization of decrees will be manifested during the current year.

GAYA.

43. *Tikari.—Manager, Mr. A. Ogilvy.*—The number of villages comprised in the estate was the same as in the previous year, viz. 1,225, of which 430, 495, and 300 were under direct management, temporary leases, and permanent leases respectively. During the year 33 villages were brought under direct management on the expiration of the term of their leases, or on resignation by the farmers. The Manager was on tour for 108 days, during which he visited almost every village under direct management in Gaya. The failure of the harvest lightened his labours in the matter of appraising crops, and he was able to devote greater attention to collection. Babu Asutosh Mookerjee, Assistant Manager, was on deputation for six months in the portion of the estate north of the Ganges, comprising circles Nos. VIII and IX in Chapra and Champaran respectively. He visited 142 villages, examined the accounts of 9,588 tenants, proposed the remission of irrecoverable balances amounting to Rs. 8,885, and collected Rs. 60,173 out of a recoverable demand of Rs. 91,518. During his deputation, Mr. F. Christian (who was a circle officer in the Srinagar estate while it was under the Court of Wards) was appointed to act at Gaya on Rs. 200 a month. Since the close of the year a scheme for the reorganization of the managing staff has been sanctioned. Under it five circle officers* are to be appointed in the place of tahsildars on low pay. Mr. Christian has been retained in the first of these appointments. Saiyad Tasadduq Hossein, who was appointed in 1890 as 2nd Assistant Manager, will be retained as circle officer. The remaining three appointments will be made by the Commissioner.

	Rs.
* 1 on	... 200
1 „	... 175
2 „	... 150 each.
1 „	... 125

44. The demand due to Government, amounting to Rs. 2,52,872, was satisfied, except Rs. 931 on account of two estates held in coparceny, which remained unpaid as it was believed that the co-sharers would, as hitherto, pay the revenue due from them in accordance with the arrangement made at the time of the partition of the Raj. The amount has since been paid, and separate accounts have been opened for the shares of the ward in these estates. Of the demand (Rs. 56,053) due to superior landlords, Rs. 1,310 were left unpaid, as the parties did not appear to receive payment. A net decrease of Rs. 38,969 in the rental of the estate was due to the failure of crops in the *bhaoli* villages. The year opened with an arrear rent and cess demand amounting to Rs. 7,37,396, and the current demand was Rs. 6,80,215. The collections show a decided improvement, being Rs. 7,12,864,† or 104 per cent. on the current demand. This is the highest percentage attained since assumption of charge of the estate by the Court of Wards in 1885, and has been obtained in spite of unfavourable agricultural conditions and without legal pressure on the raiyats. The result reflects credit on the management. Remissions amounting to Rs. 75,617 were allowed on account of the death, poverty, and desertion of raiyats and farmers, sums realized or barred by limitation prior to the Court's management, amounts disallowed by various Courts on account of *abwab*, &c. The outstanding balance is still large, amounting to Rs. 6,17,587. The Commissioner writes:—

† Excludes after adjustment the excess collections made in the previous year.

"The total balance is classified as follows:—Bad and irrecoverable, Rs. 1,32,918; doubtful of recovery and disputed, Rs. 78,450; doubtful but not disputed, Rs. 18,332; good and in process of recovery, Rs. 3,87,887. Of the total balance, Rs. 4,38,743 are due from farmers, and Rs. 1,78,844 from raiyats in villages under direct management. Collections from farmers have been hampered by the uncertainty in regard to the vexed question of *abwab* described in the Board's report for last year, different Courts, both civil and revenue, giving different decisions on the point. The thikadari collections in circles III and IV have been seriously prejudiced by several adverse decisions passed by the Munsif and Certificate Officer of Aurangabad as to the *abwab* question. Unless these decisions are reversed in appeal, the effect of collections in the locality is expected to be unsatisfactory. In the Gaya Sub-Judge's Court some decisions have been passed discounting the favourable decision of the Judge's Court referred to in the previous year's report. Thus the uncertainty as to the *abwab* portion of the demand has not yet disappeared. The remaining portion of the arrear demand could not be realized in consequence of the failure of the crops during the year under report, and it is hoped that the redistribution of circles and the appointment of Sub-Managers in place of tahsildars will effect a further reduction in the arrear during the current year, provided the harvests are good."

45. The correct balance of debts due to the estate at the close of the previous year was Rs. 4,21,743, to which Rs. 12,868 were added, chiefly on account of costs of suits and certificates. The recoveries amounted to Rs. 13,474, and after writing off Rs. 1,06,857 on account of the poverty of the debtors and sums realised or barred by limitation during the time of the late proprietor, the balance was Rs. 3,14,280. The greater portion of the good balance of Rs. 2,63,539 is gradually recoverable under a usufructuary mortgage bond. The debts due from the estate were raised from Rs. 31,044 at the end of 1890-91 to Rs. 61,464. The increase of Rs. 30,420 is nominal, being the amount of security deposited in the time of the late Maharani by farmers whose leases were to expire in 1886 and 1887, which by mistake has not been shown previously in the accounts of the estate. The balance of debts at the close of 1891-92 was Rs. 35,356, which are due to thikadars, and will be paid to them as the terms of their leases expire. Including the cash balance (Rs. 98,673) at the commencement of the year, the total receipts were Rs. 8,64,201; the disbursements aggregated Rs. 7,59,315; the closing balance was therefore Rs. 1,04,886, besides which the estate possessed Government securities valued at Rs. 1,79,340, and railway shares for Rs. 10,000. The management charges have increased, being Rs. 81,710, or 12 per cent. on the current demand, against 9 per cent. in the previous year. The increase is mainly due to the payment of arrear bills and the bringing of 33 villages under direct management. Nearly one per cent. of the increased percentage is accounted for by the decrease in the current demand owing to the poor crops. The proportionate cost of management must necessarily be high in an estate containing numerous villages with produce rents under direct management. The law expenses amounted to Rs. 31,409, or an increase of Rs. 12,763 over the previous year, owing to the institution of numerous suits and the adjustment of accounts which had stood over from the previous year. The maintenance allowance of the proprietor and family, including the charges for social and religious ceremonies, amounted to Rs. 1,48,989, showing an increase of Rs. 21,969 over the preceding year, which was due to the payment of a part of the expenses incurred in the marriage of the elder sister of the ward. The contributions to schools decreased from Rs. 6,320 to Rs. 6,076, while those to dispensaries increased from Rs. 1,733 to Rs. 1,905. A sum of Rs. 37,893 was spent on *gilandazi* or village irrigation, showing an increase of Rs. 25,929 over the previous year; while the expenditure on buildings increased by Rs. 3,585 to Rs. 17,590. The irrigation works will be most beneficial to the estate, and they have afforded timely employment to a large number of labourers in want of work. Rupees 4,324 were spent principally on the construction and repairs of wells. Rupees 23,450 were spent on the feed and keep of elephants, camels, horses and other live-stock, the increase of Rs. 6,336 being due to the high prices of grain, to the large number of animals kept, and to adjustments of the previous year's accounts.

RAJSHAHI.

46. *Dighaputtea.—Manager, Babu Kali Narain Ray.*—The management of the estate has been successful. The rent-roll has been raised, the collections of rent and cesses, as well as of debts due to the estate, have been satisfactory, and the balances have been reduced; at the same time increased contributions have been paid to schools and dispensaries, larger outlay has been incurred in works of improvement, investments have been made in landed property and Government securities, and the cash balance has been increased.

47. *Eldest Ward's Estate.*—The demand (Rs. 85,148) due to Government was fully satisfied. Of the demand (Rs. 43,194) due to superior landlords, Rs. 1,737 are shown as balance, as the landlords refused to accept payment. The rental was raised from Rs. 4,56,096 to Rs. 4,68,212, principally by the purchase of the Bagdwar property in Rangpur from Babu Chattraput Singh in part liquidation of the debt due from him to the estate, and from resettlements of lands relinquished or deserted by raiyats. The year opened with an arrear rent and cess demand amounting to Rs. 2,13,422, and the current demand, excluding the portion not falling due within the 31st March, was Rs. 4,79,936. The collections were Rs. 4,74,645, or nearly 99 per cent. on the current demand, against 94 per cent. in the previous year. The remissions amounted to Rs. 23,996 on account of lands diluviated and deserted by raiyats. The balance (Rs. 1,94,717) is less than half a year's

demand, and the major portion of it is good and in course of realization. The debts due to the estate at the close of the preceding year were Rs. 3,29,406, and Rs. 44,383 were ascertained during the year to be due on account of old debts and interest not previously shown in the accounts of the estate; Rs. 1,94,541 were recovered, and after writing off the irrecoverable items the balance was Rs. 1,63,689. The principal debtors of the estate now are Babu Chattraput Singh and Noor Muhammad. The former is paying his debt amicably, while against the latter a suit has been instituted for the recovery of the amount due from him. Including the cash balance (Rs. 1,32,287) at the commencement of the year, and the interest (Rs. 56,775) on Government securities, the total receipts were Rs. 11,38,795. The disbursements amounted to Rs. 8,93,569 after paying all the fixed and extraordinary charges and investing Rs. 1,47,207 in the purchase of a new zamindari, and Rs. 58,885 in Government securities. There was thus an increased cash balance of Rs. 2,45,226, besides Government securities to the value of Rs. 16,98,650, of which Rs. 2,59,267 represent the value of the securities purchased from the funds of the younger wards' estate. The cost of management was Rs. 75,266, or 15 per cent. on the current demand, against 14 per cent. in 1890-91, the increase being due to the payment of arrear salaries, travelling allowances and commission. The law expenses were Rs. 30,622, of which Rs. 5,501 represent the cost of establishment and the remainder the cost of certificates and suits, the major portion of which was on account of arrear bills which had remained unadjusted in previous years. The allowances for the maintenance of the proprietor and his family, and for social and religious ceremonies, were Rs. 1,21,685, against Rs. 1,04,936, the increase being inevitable, owing to the increased expenditure to meet the demands and requirements of the ward and his relations. The grants for the support of schools were Rs. 10,342, as against Rs. 6,286, the increase being due to the payment of a donation of Rs. 500 to the fund for founding a Muhammadan hostel at Rampur Boalia and the cost of construction of a building for the Dighaputtea School. The contributions to dispensaries increased from Rs. 4,789 to Rs. 6,905, chiefly from the cost (Rs. 1,343) of construction of the dispensary at Nowkhilla. A contribution of Rs. 5,000 was, with the consent of the ward, made to the Jubilee Sanitarium at Darjeeling for the purpose of founding a free bed for the accommodation of poor patients. The construction and repairs of cutcherry and other buildings came to Rs. 17,626, exclusive of the cost (Rs. 5,365) of establishment employed for this work. The pensions and allowances granted by the estate amounted to Rs. 10,173, and the charges for the maintenance of live-stock were Rs. 9,362. The outlay on works of improvement was Rs. 10,052, against Rs. 5,449 in the preceding year. In order to spend more money under this head, Rs. 27,000 have been provided in the budget of the estate for the current year.

48. *Younger Wards' Estate.*—The demands due to Government and superior landlords, amounting to Rs. 76,785 and Rs. 67,574 respectively, were fully paid. The rental was Rs. 2,18,070, against Rs. 2,09,431 last year, the increase being chiefly due to the purchase of patni mahâls Khalar and Udoypur and the resettlement of mahâl Gotor. The rent and cess collections aggregated Rs. 2,26,023, or 109 per cent. on the current demand (Rs. 2,06,761), against 94 per cent. in the previous year. The balance was Rs. 1,48,589, of which Rs. 1,36,896 shown as good and in process of recovery are not really so, as they include fictitious demands, which are now under enquiry. The debts due to the estate have been reduced from Rs. 87,393 to Rs. 84,693. The greater portion of the balance is due from Babu Nilkomul Mitter, patnidar of Muhammed Aminpur in Hooghly, and is recoverable under an instalment bond. After meeting all the charges and investing Rs. 14,210 in landed property and Rs. 41,321 in Government securities, the cash balance at the close of the year was Rs. 57,635.

MURSHIDABAD.

49. *Kasimbazar.—Manager, Babu Bogolanund Mookerjea.*—The survey of the estate was completed in April 1891, and the settlement was in progress during the year under report. The demands due to Government and superior landlords, amounting to Rs. 99,221 and Rs. 11,439 respectively were satisfied. The current and arrear demands of rent and cesses due to the estate amounted to Rs. 3,42,102 and Rs. 3,47,579 respectively. The collections were satisfactory, being Rs. 4,23,309, or 123 per cent. on the current demand, against 104 per cent.

in 1890-91. Rupees 20,696 were remitted as irrecoverable owing to the death, desertion, and poverty of raiyats. The balance was reduced to Rs. 2,45,676, but is still heavy. Only a small portion of it is irrecoverable or doubtful of recovery. The debts due to the estate during the year were Rs. 19,257, of which Rs. 12,121 were recovered and Rs. 4,966 remitted, leaving Rs. 2,170 outstanding. The total receipts, including the cash balance (Rs. 1,42,427), at the beginning of the year were Rs. 7,92,950, and the total disbursements Rs. 5,23,098. The cost of management shows a slight increase, being Rs. 57,845, or 16·9 per cent. on the current demand, against 16·8 per cent. in the preceding year. The law charges have been reduced from Rs. 13,465 to Rs. 12,563, of which Rs. 2,555 represent cost of establishment. The allowances for the maintenance of the proprietor and his family and for social and religious ceremonies were Rs. 60,278, or Rs. 287 less than in the previous year. The grants for the support of schools and dispensaries increased from Rs. 5,258 and Rs. 2,194, to Rs. 5,402 and Rs. 3,086 respectively. Repairs of buildings cost Rs. 10,962. At the close of the year a new dispensary was opened at Hariharpara at an annual cost of Rs. 800. The expenditure on works of improvement shows an increase, being Rs. 11,341, against Rs. 3,357 in the year preceding. It is under contemplation to execute in the current year works of improvement on an extensive scale, for which a provision of Rs. 59,000 has been made in the budget. Rupees 7,785 were invested in the purchase of a house at Berhampore, and Rs. 32,091 in Government securities. The cash balance at the close of the year was increased to Rs. 2,69,852, besides Government securities to the value of Rs. 4,80,375.

DARBHANGA.

50. *Narhan.—Manager, Mr. M. M. Halliday.*—The number of villages comprised in the estate was the same as in the preceding year, viz. 223, of which 211 were under direct management and 12 let on lease. There are also 48 *nimak-sair* maháls. The Government demand, amounting to Rs. 42,162, was satisfied. The arrear demand (Rs. 1,77,933) of rent and cesses due to the estate has increased by Rs. 52,812, as compared with the balance (Rs. 1,25,121) at the close of the previous year. This has been found to be the actual demand after comparison of the village papers with those in the Manager's office. For the same reason the current demand (Rs. 1,89,357) has also increased by Rs. 2,401, as compared with that of the previous year. The collections aggregated Rs. 1,70,910, or 90 per cent. on the current demand, against 86 per cent. in the preceding year. This result has been obtained in spite of the bad harvests of the year. The balance outstanding was Rs. 1,97,232, of which Rs. 47,978 are bad and irrecoverable, and the remainder is good and in process of recovery. The debts due to the estate have increased from Rs. 40,881 to Rs. 42,243 from the addition of interest. The good balance is reported to be Rs. 5,074 only. The percentage (14·6) of management charges, calculated on the current demand, was almost identical with that in the preceding year. The law expenses have decreased from Rs. 9,381 to Rs. 7,212. Rupees 7,693 were spent on the buildings at Narhan. The allowances for the maintenance of the minor and his family, including the charges for social and religious ceremonies, increased from Rs. 26,043 to Rs. 34,254. The cost of the ward's education shows an increase of Rs. 3,823 over the cost in the previous year, due chiefly to the appointment of an assistant Hindu guardian. Rupees 5,267 were invested in landed property. The year closed with an increased cash balance of Rs. 88,622, besides Government securities valued at Rs. 1,09,418. With the object of effecting some improvements in the estate, before its release in November 1892, estimates for nearly Rs. 16,000 were sanctioned just after the close of the year.

KHULNA.

51. *Syudpur.*—The estate is under the direct management of the Collector of the district, without the intervention of a Manager, and the cost of management is consequently very small, amounting to 2 per cent. on the rental and cess roll. The bulk of the property is let in patni. The revenue and cess demand (Rs. 1,25,779) due to Government, including the arrears due at the close of the previous year, was paid. The rent and cess collections were satisfactory, being Rs. 1,99,558, or 107 per cent. on the current demand against 97 per cent. in 1890-91. More than half of the balance (Rs. 1,04,840) has been realized since the close of the year. Rupees 3,444 were recovered on account of debts due to the estate, and Rs. 467 remitted. The contributions

to schools decreased from Rs. 3,127 to Rs. 2,793. The large expenditure in the previous year was chiefly on account of a donation of Rs. 1,000 to the Khulna zillah school building fund. During the year under report donations were granted to the Khararia, Daulatpur and Mesredearah schools, and increased subscriptions were given to certain schools. Rupees 60,000 were credited to the Mohsin Fund. This sum is payable by monthly instalments of Rs. 5,000, but the Board have, with the approval of Government, directed that if at any time the funds to the credit of the estate are insufficient to meet the land revenue kist, as well as these monthly instalments, the payment of the latter must be temporarily kept in suspense. The closing cash balance was Rs. 11,173.

24-Parganas. 52. *Bhawánipur.—Manager, Babu Durga Dás Bose.*—The demand of revenue and cesses due to Government, amounting to Rs. 52,557, was satisfied. Of the demand (Rs. 37,048) of rent and cesses due to superior landlords, Rs. 1,935 were not paid, because in some cases the landlords refused to accept the estate's share of the dues, as the other co-sharers did not come forward to pay their shares at the same time, and in other cases the accounts with the landlords were not adjusted. An addition of Rs. 1,203 was made to the rental of the estate. The arrear rent and cess demand at the commencement of the year was Rs. 8,56,351, and the current demand amounted to Rs. 1,62,143. The collections have improved, being Rs. 1,67,255, or 103 per cent. on the current demand, against 94 per cent. in the preceding year. Remissions were sanctioned to the extent of Rs. 5,97,555, consisting of nominal and irrecoverable arrears barred by limitation in the late proprietor's time. The balance was thus reduced to Rs. 2,53,684, a part of which is reported to be irrecoverable, and will have to be remitted in due course. The debts ascertained to be due to the estate, including the balance at the close of the previous year, were Rs. 40,435, of which Rs. 34,812 were recovered, leaving Rs. 5,623 outstanding. The correct balance of debts due by the estate at the close of 1890-91 was Rs. 567. During the year under report Rs. 19,061 were added chiefly on account of mesne profits decreed to certain persons prior to the assumption of charge of the estate by the Court of Wards, and Rs. 463 on account of costs decreed in suits during the Court's management. The payments amounted to Rs. 18,506, and Rs. 594 were reduced by compromise. The unpaid balance is Rs. 991 only. The charges of management proper were 18·3 per cent. on the current demand against 10·5 per cent. in the preceding year. The increase is due to the payment during the year of a large number of bills on account of commission to gumashtas, travelling allowance to naibs and gumashtas, and the contingent charges of the mufassal officers which had been left unadjusted since 1887-88. If these arrear charges be left out of calculation, the normal expenses of the year will be Rs. 17,200, or 10·6 per cent. on the demand. Rupees 27,685 were spent in the clearance of jungle in the Sunderbun lots, improvement of markets, re-excavation of tanks and construction of roads. Rupees 2,913 were invested in landed property, and Rs. 53,462 in Government securities. The value of the securities belonging to the estate was thus raised to Rs. 75,611. In addition to this there was a cash balance of Rs. 56,902 to the credit of the estate when the year closed.

Dinajpur. 53. *Maldwar.—Manager, Babu Durga Dás Bagchi.*—Since the close of the year, Babu Rasik Lal Ghose has been appointed to be the Manager on Rs. 200 rising to Rs. 300 in five years, by annual increments of Rs. 20. The demand of revenue and cesses due to Government was Rs. 73,010, of which only Rs. 138 on account of cesses is shown as a balance in the accounts of the estate. The balance shown in the tauzi accounts is, however, Rs. 16,789. The discrepancy is due to the fact that the money credited under the Accountant-General's orders of the 29th March 1892 to the ledger of the estate from the Trust Interest Fund for the purpose of meeting the March kist was not credited before the close of the year in the tauzi accounts. The balance was paid by the sale of securities of Rs. 20,000 on the 7th April 1892. A net increase of Rs. 3,336 in the rental was obtained chiefly from the settlement of the estate under the Tenancy Act coming into force. The estate has also increased in extent by the purchase at a revenue sale for Rs. 4,325 of the one-fourth share of lot Lotijhari, the remaining three-fourths of which already belonged to the estate. The collections of rent

and cesses due to the estate amounted to Rs. 92,071, or 63 per cent., on the current demand of Rs. 1,44,648 against 92 per cent. in the previous year. This unsatisfactory result is mainly attributable to the refusal of the raiyats to pay the enhanced rents to which they agreed at the time of the settlement. Deducting the remissions amounting to Rs. 3,014, the balance was Rs. 1,47,074, of which Rs. 12,139 were not realizable before the close of the year, Rs. 1,05,156 are good and in course of realization, and the remainder is irrecoverable or doubtful of recovery. The debts due to the estate have been reduced from Rs. 5,243 to Rs. 4,518. The good balance is shown at Rs. 4,348. The percentage of management charges on the current demand shows a reduction from 13 to 9. Repairs of buildings cost Rs. 14,464. At the close of the year the cash balance was Rs. 6,700, besides Government securities to the value of Rs. 27,090.

54. *Basudebpur.—Manager, Babu Kedar Nath Banerjee.*—An increase of Rs. 7,676 to the rental of the estate was effected by the acceptance of the temporary settlement of the Jellamutta Jalpai Chak from Government, but there was also a reduction of Rs. 3,786 by the sale of certain small properties for the partial liquidation of the debts due by the estate. The net increase was therefore Rs. 3,890. The demands due to Government and superior landlords amounted to Rs. 74,213 and Rs. 16,399, of which Rs. 8,000 and Rs. 1,391 respectively were left unpaid, as the collections of the kist of March 1892 fell considerably short of the expected amount in consequence of the outbreak of cholera and small-pox over the greater part of the estate. The balances have, however, been paid since the close of the year. The rent and cess collections aggregated Rs. 1,21,302, the percentage calculated on the current demand of Rs. 1,34,870 being 89·9, against 90 per cent. in the preceding year. After deducting remissions of Rs. 6,569 on account of the poverty of the tenants, the balance was Rs. 77,064, of which Rs. 16,045 only are reported to be good and in process of recovery. The debts due to the estate increased from Rs. 20,123 to Rs. 21,440, of which Rs. 1,181 only were realized and Rs. 13,445 written off as bad and irrecoverable. The recovery of the balance (Rs. 6,814), which is covered by Civil Court decrees, is also doubtful. The debts owed by the estate at the close of the previous year were Rs. 3,31,327, to which Rs. 22,856 being added chiefly on account of interest, the total amounted to Rs. 3,54,183: of this sum Rs. 43,919 were paid under extreme pressure of the creditors, leaving a balance of Rs. 3,10,264. In order to reduce this debt the sale of some properties has been sanctioned, but not yet effected for want of purchasers. Rupees 3,000 were spent in the construction and repairs of village drainage channels, and Rs. 1,500 were invested in the purchase of shares in two properties. The cash balance on the 31st March 1892 was Rs. 1,006. This estate is almost hopelessly insolvent. MIDNAPORE.

55. *Dco.—Manager, Munshi Bhuan Lal.*—During the year the negotiations for the liquidation of the debt due to the Maharaja of Darbhanga, which, including interest, amounted to about 8¼ lakhs of rupees, were brought to a conclusion by the payment to him of 4¾ lakhs, of which 4 lakhs were obtained on loan from Government, bearing interest at 4½ per cent. per annum, the balance being liquidated by the transfer to him of two villages, Salaia and Tataria Kalan, valued at half a lakh, including the arrears due from them, and a payment of Rs. 25,000 from the cash balance of the estate. Under this arrangement the Maharaja consented to forego his claim to more than 3½ lakhs, and gave the estate a clear acquittance. In addition to the two villages transferred to the Maharaja, twelve other villages with a rental of Rs. 6,188 were sold for Rs. 95,814 for the liquidation of debts. At the close of the year the liabilities of the estate stood at Rs. 8,13,966, including the balance (Rs. 3,19,410) of the loan due to Government and Rs. 3,02,707 due to Babu Kameswar Prasad under a usufructuary mortgage deed. The terms of this deed are highly objectionable, and in order to pay off this debt it is proposed to ask Government for another loan, without which it will be difficult for the estate to extricate itself from the mortgage. The revenue and cess demand due to Government, amounting to Rs. 26,342, was paid in full. The rent-roll was reduced by Rs. 9,538 in consequence of the sale of property and the poor outturn of crops in the *bhaoli* villages under direct management. The collections aggregated Rs. 1,10,337, or 84 per cent. on the current demand GAYA.

(Rs. 1,30,797), against 82 per cent. in the preceding year. Remissions, amounting to Rs. 67,402, were allowed principally on account of the poverty of the raiyats and farmers, excess rentals not admitted by the latter, and adjustment of the claims of the farmers against the estate for expenses incurred on irrigation works executed by them. The balance was reduced to Rs. 98,468, of which Rs. 43,214 are good and in course of realization. The percentage of the cost of management was the same as in the preceding year, viz. 8·8 on the current demand. The law charges were increased to Rs. 4,356 on account of certain appeals pending in the High Court, Rs. 14,997 were given to the proprietor for his maintenance, and Rs. 2,039 were laid out on irrigation works. The year closed with a cash balance of Rs. 20,644.

BACKERGUNGE. 56. *Dakhin Shahbázpur.—Manager, Babu Shoshi Kumar Dutt.*—The settlement of the estate is in progress and will be completed in the current year. The whole of the demand (Rs. 45,633) of revenue and cesses due to Government was paid, but Rs. 4,254 out of a demand (Rs. 34,020) of rent and cesses due to superior landlords were left unpaid on account of remissness on their part to accept payment, disputes as to the person or persons to whom the amounts are payable and the amounts that should be paid, dispossession from a certain tenure, and the fact that the lands appertaining to certain other tenures were not traceable. There was an increase of Rs. 1,049 in the rent-roll, which is attributed to the fluctuating nature of the collection of fees for pasturage, and the resettlement of certain tenures and chars. The collections (Rs. 1,35,529, or nearly 113 per cent. on the current demand of Rs. 1,19,996), though less than those (142 per cent.) in the previous year, are satisfactory. The remissions aggregated Rs. 70,340, being amounts barred by limitation during the management of the estate by the proprietors, sums due on account of tenures and holdings diluviated, and those shown in the accounts in excess of what were actually due. The balance has been reduced from Rs. 2,07,169 at the opening of the year to Rs. 1,20,842 at its close. Of the balance Rs. 62,165 are good and in process of recovery, being covered by certificates or certificate decrees, and the remainder is irrecoverable or doubtful of recovery, consisting of sums barred by limitation, those due from lands which are either washed away or are not traceable, and those of which there is little or no chance of recovery on account of the poverty of the tenants. Rupees 6,059 were recovered on account of costs incurred in certificate cases and in execution of decrees, and the balance of debts due to the estate was reduced to Rs. 12,658. The management charges were 14·9 per cent. on the current demand, against 14·3 per cent. in 1890-91. The Board have, on the representation of the local officers, sanctioned the retention of the establishment for another year, after which the question of reducing the staff will be taken into consideration. After paying all the charges and making over Rs. 20,000 to the proprietors as the surplus profits of the estate, there was an increased cash balance of Rs. 75,912. This sum has been reduced since the close of the year by making over another instalment of Rs. 10,000 to the proprietors and depositing Rs. 30,000 towards the cost of the survey-settlement of the estate. The subscription of Rs. 6 to the middle class English school has been raised to Rs. 10 per mensem, and the establishment of a charitable dispensary at Daulatkhan has recently been sanctioned. It is expected that some works of improvement will be carried out during the current year.

CUTTACK. 57. *Kanika.—Manager, Syud Sakhawat Hossein.*—The survey of the estate was completed and the settlement was in progress during the year. In order to relieve the Manager of his routine duties, and to enable him to devote a greater portion of his time to settlement work, Babu Gonesh Prasad Singh was temporarily appointed as Assistant Manager. The demand of revenue and cesses due to Government, amounting to Rs. 27,600, was paid in full. The rental of the estate was raised by Rs. 2,819 from settlements. The collections of rent and cesses due to the estate were Rs. 1,12,135, or nearly 97 per cent. on the current demand (Rs. 1,15,662), against 94 per cent. in the year preceding. Remissions to the extent of Rs. 3,377 were sanctioned chiefly on account of (*a*) lands thrown out of cultivation by the cyclone of 1885, and not since brought under the plough, and (*b*) crops which were damaged by the storm of August 1890. Of the balance of Rs. 7,783 about three-fourths are good and in process of recovery. The expenditure on buildings amounted to

Rs. 11,070, of which Rs. 2,526 and Rs. 7,598 were spent in the construction of an inspection bungalow at Ganja, and the repairs of the residence of the ward at Cuttack. Rupees 10,604 were spent chiefly in the repairs of embankments and excavation of tanks. Rupees 16,000 were expended for the *sradh* ceremony of the late Raja. The grants for the support of schools and dispensaries amounted to Rs. 2,323 and Rs. 1,355, against Rs. 2,796 and Rs. 1,261 respectively in the previous year. The cash balance at the close of the year was Rs. 41,428 in addition to Government securities to the value of Rs. 1,08,644.

SINGHBHUM.

58. *Dhalbhum.—Manager, Babu Moti Lal Mookerjee.*—The whole of the demand due to Government, amounting to Rs. 14,257, was paid. The collections show a marked improvement, being Rs. 82,228, or 105 per cent. on the current demand of Rs. 77,866, against 78 per cent. in the preceding year. The balances, however, are still heavy, amounting to Rs. 1,44,468 after deducting remissions of Rs. 17,332, due to the reduction of the rent-roll caused by the remeasurement, reassessment and correction of errors in the last settlement of certain villages, death, desertion and poverty of village headmen, &c. Of the balance Rs. 1,22,842 are in course of realization in execution of certificate or rent-suit decrees, and the remainder is irrecoverable or doubtful of recovery. The debts due to the estate have been reduced from Rs. 1,23,028 to Rs. 1,14,149. Of the latter sum, Rs. 1,06,002 are due from the Raja of pargana Ambikanagar, which the estate holds under usufructuary mortgage. Sir Surendro Mohun Tagore, who has purchased the right and title of the Raja of Ambikanagar in the pargana at a Civil Court sale is negotiating for the redemption of the mortgage lease held by the Dhalbhum estate by payment in full of the debt due to it. The debts due by the estate show a reduction from Rs. 2,13,250 to Rs. 1,87,986. The final report of the re-settlement of 102 villages in the estate was submitted to Government on the 19th May 1892. The cash balance, which was Rs. 14,294 at the commencement of the year, was increased to Rs. 26,151 at its close. As stated in the previous year's report, two prospecting and mining leases were granted to Messrs. Gillanders, Arbuthnot & Co. and Messrs. Kilburn & Co. The former company are reported to have done a good deal of work in sinking shafts, in order to reach the copper beds, and to have incurred much expense in importing necessary machinery, and in making a road of eight miles in length connecting their works at Rajdoha with those at Mattegurrah. The latter company have not started work owing to the unhealthiness of the place.

CHITTAGONG.

59. *Raj Krishna Bannerjee.—Manager, Babu Kailas Chandra Das.*—The demands due to Government and superior landlords, amounting to Rs. 62,803, were satisfied. The collections from the tenants were satisfactory, being 102 per cent. on the current demand of Rs. 70,944. The balance (Rs. 5,996) is due in small sums from a large number of persons, and the greater portion of it will be recovered amicably. After meeting all the charges and paying Rs. 4,534 to the proprietors, the cash balance was Rs. 2,120.

DINAJPUR.

60. *Shankarpur.—Manager, Babu Sarat Chandra Roy.*—The demand (Rs. 33,487) due to Government was paid in full, but of the demand (Rs. 803) due to superior landlords, Rs. 72 are shown as a balance due from the portion of the estate in Hooghly: this has been paid since the close of the year. An addition of Rs. 7,019 was made to the rent-roll, that is, Rs. 797 from settlements and resettlements, and Rs. 6,222 from the survey-settlement of lot Jehangirpur under the Tenancy Act. The rent and cess collections (85 per cent. on the current demand of Rs. 69,732) were below those (98 per cent.) in the previous year. This result is attributed to the partial failure of crops. The whole (Rs. 16,467) of the outstanding balance is reported to be good and recoverable. Rupees 15,000 were recovered on account of the cost of the survey-settlement operations. The cash balance, which was Rs. 6,087 at the commencement of the year, was increased to Rs. 25,975 at its close. In addition there are Government securities valued at Rs. 3,745. The ward died on the 21st January 1892, and pending the conclusion of the litigation in the High Court in regard to the grant of letters of administration to the estate of the deceased, the Court of Wards have retained charge of the estate under section 13 of Act IX (B.C.) of 1879.

NOAKHALI.

61. *Courjon.—Manager, Babu Upendra Chandra Dutt.*—The demand (Rs. 41,575) due to Government on account of revenue and cesses was paid,

except Rs. 22, which were written off the accounts. Of the demand (Rs. 758) due to superior landlords on account of rent and cesses, Rs. 329 were left unpaid, pending disposal of objections on account of diluvion in a tenure. A net decrease of Rs. 790 in the rental of the estate was caused by the diluvion of lands. The collections were satisfactory, being 103 per cent. on the current demand of Rs. 67,202, against 102 per cent. in the preceding year. After writing off Rs. 2,990 on account of diluvion, the balance was Rs. 11,685, nearly the whole of which was good and in course of realization. Rupees 2,434 were recovered on account of costs of certificates and civil suits. The debt due to Mr. Bonnaud was reduced from Rs. 9,000 to Rs. 3,007. Rupees 5,000 were paid to Miss Courjon for her maintenance, and Rs. 2,000 for her passage and outfit and other incidental expenses for her return to India from Ireland, where she has been educated. She attained her majority on the 20th January 1892, and the estate would have been released on that date, but on her application the Court of Wards declared her to be a disqualified proprietor under section 6 (*a*) of Act IX (B.C.) of 1879, and retained charge of the estate on her behalf. The year closed with a cash balance of Rs. 2,539.

PATNA. 62. *Sukraj Rai.—Manager, Babu Benode Behari Banerjea.*—The demand (Rs. 19,462) due to Government was satisfied, but of that (Rs. 12,230) due to superior landlords Rs. 9,224 are shown as a balance, the major portion of which is due to the father-in-law of the minor. A net increase of Rs. 647 was made to the rent-roll by bringing certain mahâls under direct management. The collections show a slight reduction, being Rs. 58,275, or nearly 92 per cent. on the current demand (Rs. 63,408), against 94 per cent. in the preceding year. This result is due to the distress prevailing in the villages of the estate in consequence of the failure of crops. The remissions amounted to Rs. 6,686, of which Rs. 6,212 were granted as a set-off against the demand due from Mr. Shillingford, lessee of pargana Chak Dilwari, who had spent that amount during the time of the late proprietor in effecting certain improvements in the estate. Of the balance of Rs. 64,344, Rs. 20,361 due before the assumption of charge of the estate are irrecoverable or doubtful of recovery, and the remainder is good and in course of recovery. The debts due to the estate at the close of 1890-91 were Rs. 34,458, and they were raised by the addition of interest and costs of suits to Rs. 35,770 at the end of 1891-92. Of the latter amount, Rs. 15,770 are good and in course of realisation, the remainder being doubtful of recovery. The debts due by the estate at the close of the year were Rs. 27,088, or Rs. 4,646 less than those due at its commencement. The greater portion represents security money deposited by lessees, and will be set off against the claim of the estate when the leases fall in. On the 31st March last there was an increased cash balance of Rs. 6,388, besides Government securities to the value of Rs. 14,380. Since the close of the year the management of the estate has been transferred to Bhâgalpur.

SHAHABAD. 63. *Chândra Kumar.—Manager, Mr. A. Mackintosh.*—The Government demand (Rs. 17,967) was fully satisfied. The collections show a marked improvement, being 115 per cent. on the current demand of Rs. 58,673, against 74 per cent. in the preceding year. The balances amount to Rs. 1,24,704, or over two years' demand. They are very heavy in the Atmi, Bhadar, and Mardanpore villages, for which there is no proper rent-roll. The survey-settlement of these villages, under section 103 of the Tenancy Act, will shortly be undertaken. Of the balance, Rs. 8,889 shown as due from the late proprietor's time will probably be written off the accounts as hopelessly irrecoverable; Rs. 48,602, reported to be doubtful and disputed, are being enquired into by the Manager, and the remainder is said to be good and in course of realization. In the return of private debts due to the estate, the Manager had previously included the arrears of rent covered by instalment bonds. These arrears have now been eliminated and included in the outstanding balances of rent. The private debts due on the 31st March 1892 amounted to Rs. 11,617, of which Rs. 3,518 only are good and in process of recovery. The appeal preferred to the High Court, Allahabad, in the case of the Benares banker, to whom Rs. 1,54,362 are shown as due from the estate on account of principal debt and interest, is still pending. After investing Rs. 24,331 in Government securities, there was a cash balance of Rs. 18,277 at the close of the year.

64. *Malighati.—Manager, Moulvi Afzul-uddin Ahmed.*—The Government demand (Rs. 20,128) was satisfied. Of the demand (Rs. 8,276) due to superior landlords, Rs. 988 remained unpaid owing to disputes as to the right and title of the proprietors concerned and non-acceptance of the payments offered. The rent and cess roll was raised by Rs. 1,152 from resettlements and purchase of shares in a mahál. The collections were a little better than those in the previous year, being Rs. 55,595, or nearly 102 per cent. on the current demand of Rs. 54,547. Remissions amounting to Rs. 6,559 were granted, chiefly on account of the death, desertion, and poverty of the tenants. The balance is Rs. 29,842, of which Rs. 3,000 have since been realized and Rs. 1,993 remitted. Rupees 6,778 are reported to be irrecoverable, Rs. 3,000 are covered by certificates, and the remainder could not be collected owing to the straitened circumstances of the raiyats, caused by prolonged drought and the outbreak of cholera and small-pox. Rupees 1,032 were spent on buildings, Rs. 218 for the support of schools, and Rs. 1,101 on works of general improvement. Rupees 2,179 were invested in Government securities, thus raising the value of the securities belonging to the estate to Rs. 15,122. The cash balance was increased to Rs. 18,349. In view of the prosperous condition of the estate, Rs. 6,300 have been provided for works of improvement in the budget of the current year. MIDNAPORE.

65. *Dhanwar.—Manager, Mr. T. W. Tweedie.*—The whole of the demand due to Government and superior landlords, amounting to Rs. 15,694, was paid. An addition of Rs. 147 was made to the rent-roll by bringing certain villages under direct management. The percentage (100) of collections on the current demand (Rs. 54,441) was higher than that (97) in 1890-91. Nearly the whole of the balance (Rs. 14,727) is good and in course of realization. Rupees 667 were recovered on account of debts and law costs, and the balance was reduced to Rs. 1,593. During the year the following extraordinary charges were incurred:—Rs. 12,000 for the marriage of the second son of the ward, Rs. 1,000 for the performance of a social ceremony (Gouri Pujá) by his wife after marriage, Rs. 1,200 for the pilgrimage of the wife of the ward to Benares, Rs. 500 as a donation for building a charitable dispensary at Giridih, and Rs. 1,670 for the repairs of the Rajbari at Dhanwar. The year closed with a cash balance of Rs. 15,455. HAZA'RIBA'GH.

PART III.

ESTATES TAKEN IN CHARGE OR RELEASED DURING THE YEAR.

66. During the year under review, fourteen estates were taken in charge, including four estates in the Sonthal Parganas, to which the jurisdiction of the Board of Revenue has been extended, and twelve estates were released. Notices of all the new estates and all the released estates are included in this report, except the estate of Muzaffar Ahmed in Chittagong, which was brought under the management of the Court of Wards on the 7th March 1892: the scheme of management, and of assets and expenditure of this new estate was not received in time for incorporation in this report. The notices of the Basia estate in Lohardaga, taken in charge on the 25th February 1891, and of the Nowdiha estate in Palámau, released on the 31st March 1891, which could not be incorporated in the report for 1890-91, are included in this part.

ESTATES TAKEN IN CHARGE.

67. *Hardi.*—Krishna Prasad Narain Singh, who was born on the 9th February 1880, inherited the estate from his great-grandfather, the late Siva Prosunno Singh. On the recommendation of the local officers, the Court of Wards, on the 18th September 1891, declared Krishna Prasad to be a minor under section 6 (*b*) of Act IX (B.C.) of 1879, and took charge of his person and property. The estate is partly held under direct management and partly farmed. It consists of a share in a permanent tenure and 10 revenue-paying estates, of which 8 belong solely to the minor and 2 are held in coparceny: there are also houses and gardens at Hardi, and a house at Hajipur. The area is PATNA.

approximately 4,500 acres. Only two villages are in Patna, the rest being in Muzaffarpur: the survey-settlement of the villages in Muzaffarpur will take place in the general survey of that district; the resettlement of the villages in Patna will be considered when the management is established on a proper footing. The General Manager of wards' estates in Patna has charge of the property. The current rent and cess demand is over Rs. 24,500, and the annually recurring charges exceed Rs. 17,500, so that the net profits are Rs. 7,000 per annum. Claims amounting to nearly Rs. 28,000 have been made against the estate, but it is doubtful whether the amount is really due: enquiries will be made into this matter. The minor will be removed to Bankipore for his education, and placed under a guardian-tutor on Rs. 50 a month.

HAZA'RIBA'GH. 68. *Karharbari.*—Agreeably to the notification published in the Gazette of the 18th November 1891, this estate was brought under the operation of Act VI of 1876. It consists of 99 villages, most of which are revenue-paying, and comprises an area of over 63 square miles: the greater portion lies in the neighbourhood of Giridih, and the estate is believed to be very rich in coal and other minerals. The rent and cess roll is estimated at nearly Rs. 23,800. The debts, as at present ascertained, amount to Rs. 4,82,157. The estate is not hopelessly insolvent, for by the sale of only a portion of it two and a half lakhs of the debts could be paid off, and a large portion of the remaining debts could probably be wiped off on account of bad claims and excessive interest, while the residue could be paid from the income of the estate within 15 years.

SONTHAL PARGANAS. 69. *Rohini.*—This estate is the property of Srimati Krishna Kumari, and was taken in charge in February 1886 under Act IX (B.C.) of 1879. It consists of five ghatwali estates, situated chiefly to the west of the Deoghur subdivisional head-quarters, and comprising an area of 1,61,263 standard bighas. It is temporarily settled for 15 years under Regulation III of 1872, the rents being collected partly from headmen and partly from raiyats. The estate is perfectly solvent: its rent-roll is about Rs. 24,000, and the recurring charges amount to Rs. 18,500: the net profits are therefore Rs. 5,500 per annum.

GAYA. 70. *Chandragurh.*—The estate was brought under the management of the Court of Wards under Act IX (B.C.) of 1879, on the 29th May 1891, on behalf of the minor proprietor, Indra Deo Narain Singh, who was born on the 16th August 1881. It consists chiefly of shares in 11 revenue-paying estates, 9 lákhiraj holdings, 9 estates held on perpetual and 6 on temporary leases, 5 rent-free and 10 rent-paying tenures, and is situated in Gaya, Lohardaga, and Shahabad, the bulk of it being in the first-named district. The area is approximately 13,200 acres. The existing arrangements with the raiyats on each estate will be enquired into by the Manager, Munshi Bhuan Lal, whose gross salary from this estate is Rs. 87-8 per mensem. The rent and cess demand of the estate is over Rs. 22,000. The debts due by it amount to Rs. 28,953, *i.e.*, Rs. 20,962 covered by simple bonds bearing interest at 12 per cent. per annum, and Rs. 7,991 secured by usufructuary mortgages. The net income of the estate, after providing for all the recurring charges and for the payment of interest, is estimated at Rs. 5,000 per annum. For the liquidation of the bond debts the Manager applied for a loan of Rs. 20,000 from Government to be repaid by instalments in eight years; the application was refused, as the minor proprietor had no claims to the exceptional consideration of Government. Endeavours will now be made to obtain from private capitalists a loan on mortgage at lower interest for clearing off the debts charged with heavy interest, or to sell some villages which may be replaced by purchases later on when the estate becomes solvent and funds are available. The debts due to the estate are Rs. 5,670, of which Rs. 500 are realizable annually. The minor is under the care of his mother, and is being taught Hindi and English at home by a private tutor: he will be removed to Gaya next year for his education.

ONTHAL PARGANAS. 71. *Sankara.*—The estate has been under the charge of the Court of Wards from the 6th July 1885 on behalf of Srimati Siva Sundari under Act IX (B.C.) of 1879. It lies in the Dumka subdivision, and comprises an area of 1,55,914 standard bighas. Temporary settlement of the lands has been made for 15 years under Regulation III of 1872. In the majority of the

villages, rents are collected from headmen, and in the remainder from the raiyats direct. The rental is more than Rs. 14,300, while the recurring charges at present aggregate Rs. 9,300, leaving an annual surplus of Rs. 5,000, from which the balance of debt due by the estate, amounting to Rs. 4,681, will be paid in the current year.

RANGPUR.

72. *Tepa.*—The estate belongs to Jotendro Mohan Rai Chaudhri, who was born on the 1st January 1879, and who was adopted by the widow of the late Durga Mohan Rai Chaudhri. It was taken in charge on the 9th May 1891 under an order issued by the Civil Court under Act VIII of 1890, appointing the Collector of Rangpur to be the Guardian of the person and property of the minor. It consists of 2 annas and 8 pies shares in four revenue-paying estates, six rent-paying tenures and three rent-free holdings, and is under the direct management of Moulvie Bazl-ul Huq, General Manager of wards' estates in the district. The minor owns also a share in an old house at Nagarband, and a house at Benares: after consulting his relatives, the sale of these houses has been sanctioned for Rs. 1,500 and Rs. 3,185 respectively. The current rent and cess demand is over Rs. 17,000, while the recurring charges aggregate Rs. 13,000, thus leaving an annual surplus of Rs. 4,000. There are no debts due by the estate, but about Rs. 34,500 are due to it on registered bonds, mortgages and pledges of jewellery, of which more than Rs. 31,000 were recovered during the year under report. There were also Rs. 16,000 in cash to the credit of the estate when it was taken in charge. The minor is a boarder in the Eden Hostel, Calcutta, and is being educated in the Hare School.

RAJSHAHI.

73. *Talanda.*—In April 1891 the Civil Court, under Act VIII of 1890, appointed the Collector of Rajshahi to be the guardian of the person and property of the minor, Kunja Mohan Moitra, who was born on the 13th November 1875. The current rent and cess demand of the estate is estimated at about Rs. 14,900, and is recoverable from 277 villages, which are scattered over a large area in Rajshahi and Malda, and in which the minor has only fractional shares, varying in extent from 4 annas down to 1 gunda 2 karas and 2 krantis; and with various rights, such as zamindari, patni, darpatni and ijára: some of these rights exist side by side in one and the same village. One hundred and six villages are entirely uninhabited, being cultivated under the *utbandi* system by the raiyats of neighbouring villages belonging to different zamindars, and also by Bhoonas, Sonthals and others, who reside temporarily on the land, and generally go away as soon as harvest time is over. The estate is for the purposes of collection divided into twenty-one circles, and the cost of management, including the salary of the Manager at Rs. 70 a month, is Rs. 3,834, or over 25 per cent. on the demand. The cost is high, and it has been sanctioned tentatively for one year only: meanwhile efforts will be made to effect reductions by introducing the contract system of collection or by farming the petty shares of the minor to his co-sharers. The total recurring expenditure of the estate is about Rs. 12,500: deducting this sum from the rent and cess demand, the net surplus is Rs. 2,400 per annum. There are trifling debts due by the estate on account of articles purchased and arrears of pay of servants. The minor is under the care of a guardian, and is being educated in the Rajshahi Collegiate School.

LOHARDAGA.

74. *Basia.*—The estate comprises the whole of parganas Basia and Gorra, which were granted as jagirs by the Maharaja of Chota Nagpur, subject to an annual payment of rent and cesses, amounting to Rs. 3,600. It was brought under the protection of Act VI of 1876 under the notification published in the Gazette of the 25th February 1891. Its gross assets are over Rs. 8,000: after providing for all the charges, the available surplus is estimated at Rs. 2,100, from which it is expected that the total debts due by the estate, amounting to nearly Rs. 25,400, will with interest be paid in the course of fifteen years.

HAZARIBAGH.

75. *Chowparan.*—The estate consists chiefly of permanent tenures in several villages in parganas Choi, Barsote and Datata, paying Rs. 3,271 to superior landlords, and five villages in pargana Kendi, paying Rs. 260 to Government. It was taken in charge under Act VI of 1876 in accordance with the notification published in the Gazette of the 7th October 1891. Excluding the rental of the lands cultivated by the proprietors for their maintenance, the gross annual assets of the estate are over Rs. 7,300: the total liabi-

lities amount to over Rs. 23,100: the annual net profits of the estate are estimated at Rs. 3,000, from which it is anticipated that the debts with interest will be paid within fifteen years.

PALÁMAU. 76. *Monatu.*—The estate was, on the application of the son of the proprietor, brought under the operation of Act VI of 1876, under the notification in the Gazette of the 10th February 1892. It consists of thirty-five villages, of which twenty-nine are situate in Palámau and six in Hazáribágh: the former villages are the ancestral jagir property of the proprietor, and pay rent and cesses to Government, as superior landlord, and representative of the Maharaja of Palámau: the villages in Hazáribágh are also his jagir property, and only cesses and the salary of digwars are payable to Government as superior landlord. The total annual payment to the superior landlord is over Rs. 600. The current rent and cess demand due to the estate is estimated at more than Rs. 6,600: deducting the recurring charges, the net profits are about Rs. 3,000 per annum. The debts aggregate Rs. 33,242, *i.e.*, Rs. 27,611 principal and Rs. 5,631 interest, and there is every probability of their being reduced on adjudication under the Act, as most of the items include interest at exorbitant rates. The estate is solvent, and the debts and interest can be paid off in less than fifteen years from the annual available surplus.

SONTHAL PARGANAS. 77. *Narainpur.*—This estate, which belongs to Srimati Alhad Kumari, Ghatwalin, was taken in charge on the 11th November 1857 under Regulation X of 1793. It is situated in the Jamtara subdivision and comprises an area of 52,327 standard bighas. It is temporarily settled for 15 years under Regulation III of 1872, half of it with *prodhans* or headmen, and the other half with the raiyats themselves. It is free from debt: its rental is about Rs. 5,000, and the net profits, after providing for the recurring charges, are estimated at Rs. 500 per annum.

78. *Panasi.*—Srimati Madhab Kumari and Srimati Pryag Kumari are the proprietors of this estate, which was taken in charge under Act IV (B.C.) of 1870 on the 28th November 1873. The estate, comprising an area of 63,755 standard bighas, lies in the Deoghur subdivision, and is temporarily settled for 15 years under Regulation III of 1872, half of it with headmen, and the other half with the raiyats. It is not encumbered with debt. It has a rent-roll of over Rs. 4,200, and the annual surplus is about Rs. 500.

CHITTAGONG. 79. *Sheo Lal Tewari.*—The late proprietor, Sheo Lal Tewari, died in December 1880, leaving a mother, widow, and son, named Ram Rattan Tewari, who was born on the 30th March 1879. By his will his mother was appointed executrix, and she took out probate and administered the property for some years. On her application, the Court of Wards, on the 15th February 1892, declared Ram Rattan Tewari to be a minor under section 6 (*b*) of Act IX (B.C.) of 1879, and took charge of his person and property. The estate is scattered over 6 thánas and 54 villages in Chittagong, and consists of six tarafs, of which four are in shares and two exclusively in the possession of the minor, seven lákhiraj-resumed taluks, five lákhiraj-confirmed taluks, three noabad taluks, and nine jots. Most of the property is let in perpetual leases. It has been placed under the direct management of the General Manager of wards' estates in the district. The general survey-settlement of the district will help the General Manager in the settlement and re-adjustment of rents of the tenants of the estate. The current rent and cess demand due to the estate is over Rs. 5,300, while the recurring charges aggregate Rs. 4,600, leaving a net profit of Rs. 700 per annum: in addition to this over Rs. 4,000 are annually recoverable as interest on more than Rs. 39,000 given as loans on mortgage and simple bonds. There are no debts due from the estate. The minor is under the care of his mother, and is being educated in the municipal school at Chittagong.

PALAMAU. 80. *Gurwa.*—The estate consists of—

Jagir	tenures of	5	entire villages and shares in	13	villages.
Lákhiraj	„	3	„ „	9	„
Mukarrari	„	3	„ „	2	„
Zaripeshgi	„		„	2	„

It was brought under the protection of Act VI of 1876 under the notification published in the Gazette of the 29th July 1891. Its rent and cess demand amounts to more than Rs. 3,500, which will be raised by the cancellation of the mortgages, under which a portion of the estate is now

held by some of the creditors. The assets will be further increased by an annual contribution of Rs. 3,000 by Raja Ram Narayan Singh of Ramgurh and his brother, who are near relatives of the proprietor of the estate and do not expect repayment of their contributions. They have made this liberal offer from purely charitable motives, with the object of helping the proprietor out of his difficulties, and thus saving his estate from ruin. The liabilities amount to Rs. 74,266, and they will be liquidated in the course of thirteen years from the annual available surplus, which is estimated for the present at Rs. 5,700, and is expected to rise to Rs. 6,800 from the year 1895-96.

ESTATES RELEASED.

81. The following statement shows the result of the Board's management of the released estates:—

District.	Estate.	Rent-roll at date of—		Rent and cess—		Bond and zaripeshgi debts—		Expenditure on—		Value of Government securities and cash balance at date of—	
		Assumption charge.	Release.	Demand during Government management.	Collections.	Due before and after assumption of charge.	Liquidated by cash payment or otherwise.	Survey and settlement.	Improvement of land and property and benefit of ward.	Assumption charge.	Release.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Murshidabad ...	Nashipur { Mal	2,66,160	2,66,634	71,97,839	70,62,696	6,32,450	6,32,450	250	4,202	...	39,963
	{ Debottar	1,07,235	1,07,999	15,85,310	15,04,627	2,22,544	1,10,022	...	...	16,408	21,293
Bhagalpur	Srinagar	2,61,841	3,03,880	41,40,377	21,71,812	1,13,896	1,13,087	1,77,792	7,107	50,130	2,14,382
Mymensingh ...	Dhankura	1,25,980	1,30,037	14,02,156	10,10,055	2,36,802	1,61,727	2,778	5,074	...	59,525
Dinajpur	Haripur	39,468	43,893	4,82,603	4,32,324	7,286	7,286	174	4,324	143	28,723
Lohardaga	Debat Uparpat ...	26,500	29,695	3,42,874	3,11,625	1,29,594	1,28,575	...	854	...	2,951
Shahabad	Harbans Narain Singh.	15,693	15,371	45,072	35,386	1,45,235	6,547	...	185	...	308
Midnapore ...	{ Khotrohat	10,227	9,251	1,00,081	80,184	61,628	30,274	33	131	...	12
	{ Beluria	12,993	8,048	97,501	72,058	1,16,153	1,15,703	55	68	...	2
Manbhum	Kalumati	3,670	3,402	37,382	32,788	14,032	14,032	...	...	...	212
Lohardaga ...	{ Sundari	1,881	2,012	22,512	22,903	12,722	12,722	...	...	...	144
	{ Jolinga	1,751	1,638	19,103	17,254	8,255	8,255	...	...	...	145
Palamau	Nowdiha	864	634	9,736	8,539	6,702	6,702	...	...	...	152

82. *Nashipur (Mal).*—The late proprietors, Raja Kirti Chand Singh and Udai Chand Singh, died, leaving their widows, Ranis Jamuna Kumari and Subhadra Kumari, respectively, with permission to adopt. The estate was heavily encumbered with debts, and the two widows jointly asked the Collector to take charge of the estate, on the ground of their inability to manage it: the Court of Wards thereupon assumed charge on the 30th January 1866 under Regulation X of 1793. Some time after the assumption of charge, Rani Jamuna Kumari adopted a son (now Raja Ranjit Singh), and on her death in August 1880 he was declared to be proprietor in respect of her share of the property. Rani Subhadra Kumari successively adopted three sons, but they all died in their infancy. Raja Ranjit Singh attained his majority on the 10th June 1886, but gave his consent to the continuance of the Court's management under section 11 of Act IX (B.C.) of 1879. Charge of the estate was accordingly retained, in the hope that the disputes existing between the Raja and Rani Subhadra Kumari in respect of the title of each in the estate might in the meantime be compromised. Notwithstanding the long period allowed for this purpose, a compromise could not be effected: the Court of Wards, therefore, withdrew from the management on the 24th July 1891. The estate is scattered over the districts of Murshidabad, Birbhum, Rajshahi, and Pabna, the greater portion having been let in patni or other permanent tenures long before it was brought under Government management. It was at first under the charge of Mr. S. G. Clarke, who was removed on account of mismanagement. Babu Nobin Krishna Bannerjee took charge in January 1877, and during the seven years that he was the Manager the affairs of the estate were reduced to order. On his death Babu Bemola Nund Mookerjee was appointed. He held charge from the 21st September 1884 to the 21st June 1886, when he was relieved by Babu Pramada Nath Mookerjee, who served up to the date when the estate was released. The annual demand of rent (Rs. 2,66,634) and cesses (Rs. 18,614) due to the estate at the date of release was Rs. 2,85,248; while the sums payable by it to Government on account of revenue and cesses (Rs. 2,04,404) and to superior landlords on account of rent and cesses

MURSHIDABAD.

(Rs. 10,385) aggregated Rs. 2,14,789. The net annual surplus was therefore Rs. 70,459. The total demand, including interest due to the estate during the entire period of the Court's administration, amounted to Rs. 71,97,839. Of this sum Rs. 70,62,096,* or over 98 per cent., were collected. The remissions from various causes amounted to Rs. 1,04,408. The balance at the date of release was Rs. 36,045, the whole of which was good and in process of recovery: the demands due to Government and superior landlords, amounting to Rs. 52,18,744, were satisfied. At the date of assumption of charge the debts due to the estate were Rs. 11,570, to which Rs. 1,38,121 were added during the Court's management on account of advances made to the *debottar* estate for payment of Government revenue, costs of suits decreed in favour of the estate, and interest: Rs. 35,911 were recovered and Rs. 7,066 written off, leaving a balance of Rs. 1,06,714, nearly the whole of which was due from the *debottar* estate. The debts due by the estate when it was taken in charge were Rs. 3,09,177, and an additional obligation of Rs. 3,23,793 was incurred during the time the estate was under the Court's management, viz. Rs. 2,29,000 principal borrowed and Rs. 94,793 paid as interest. Of the total debts, Rs. 284 were reduced by compromise and the balance was paid. The total receipts amounted to Rs. 75,25,631, the whole of which was disbursed, except a cash balance of Rs. 39,963, which was in hand on the date of release. The charges of management were Rs. 1,60,376, or two per cent. on the rent and cess demand. The law expenses amounted to Rs. 88,672. The cost of education of the minor was Rs. 29,768 The allowances to the proprietors and their families, including charges for social and religious ceremonies, amounted to Rs. 6,63,585. In addition to this Rs. 3,12,052 were paid to the proprietors as the surplus profits of the estate. Thorough repairs of the Rajbari buildings were executed at a cost of Rs. 39,814. As noticed above, almost the whole of the estate was in the hands of patnidars and other permanent tenure-holders. There was therefore little room for improvement, but in the few villages under direct management tanks and wells were excavated and jungle cleared at a cost of Rs. 4,262. The ward was educated at the Berhampore College, and is reported to be an intelligent young man: he acquired a fair knowledge of the zamindari business of his estate prior to its release. The management of the estate was successful, considering the embarrassed condition in which it came under the Court of Wards: it has been released free from debt and with a working cash balance, and the Board consider that it may be quoted as an instance of the benefits which an encumbered estate may receive from the judicious management of the Court.

* Includes excess collections of Rs. 4,710.

83. *Nashipur* (*Debottar*).—This property, which is endowed for religious uses, was brought in 1878-79 under the control of the Court of Wards under Act IV (B.C.) of 1870 in pursuance of an *arpannamah* or conveyance in trust executed by the late Rani Lachmi Kumari on the 15th Falgoon 1284 B.S. The original proprietors were Ranis Jamuna Kumari and Subhadra Kumari. On the death of the former the latter was declared to be the sole owner, and she was treated as such till the year 1890-91, when the land registration cases under Act VII (B.C.) of 1876, instituted by Raja Ranjit Singh in respect of the property, were decided in his favour and the Rani's name removed from the collectorate registers. The Raja's name having thus been substituted, charge of the estate was made over to him on the 24th July 1891. The property is situated in Birbhum, Rajshahi, Bogra, Pabna and Calcutta, the whole of it being let in patni and other permanent tenures. Its rent and cess roll is Rs. 1,18,445, and after deducting the recurring charges, amounting to Rs. 1,12,145,* the net profits were Rs. 6,300 only, yet with this small amount annually left at its disposal, the Court of Wards was enabled to pay out of the actual collections of the estate Rs. 52,196 for the liquidation of debts, Rs. 11,837 for repairs of buildings, and Rs. 10,000 towards defraying the cost of the litigation between the proprietors in the land registration cases. At the date of release the cash balance was Rs. 21,293. The rent and cess collections aggregated Rs. 15,64,627, or over 98 per cent. on the total demand of Rs. 15,85,310. After deducting remissions the balance was Rs. 20,277, the whole of which, except Rs. 100, was good and in process of recovery. At the time of

	Rs.
Government revenue ...	88,342
Cesses ...	11,234
Rent to superior landlords	15
Allowance for religious uses	10,000
Management charges ...	2,813
Law	2,816
General management and treasury rates ...	1,482
Audit fee	443
Total ...	1,12,145

assumption of charge, the estate was encumbered with arrears of Government revenue to the extent of Rs. 87,129, and debts due under usufructuary mortgage (Rs. 52,937). For the payment of these sums, the latter of which bore a high rate of interest, Rs. 98,000 (*i.e.*, Rs. 73,000 from the *mal* estate and Rs. 25,000 from private persons) were borrowed. With the help of this money and the surplus proceeds of the estate, the estates let on usufructuary mortgage leases, yielding a net income of Rs. 9,541, were redeemed. The loan taken from private persons was discharged, but that due to the sister estate with the accumulated interest could not be liquidated owing to the disputes as to the ownership of the debottar property.

BHÁGALPUR

84. *Srinagar.*—The founder of the family which now jointly owns the Srinagar and Baneli Raj estates was Hazari Chaudhri, tahsildar of the Passara Raja of Purnea. His son, Dolar Singh, was sole proprietor of both estates. After his death the property was equally divided between his two surviving sons, Bidyanand Singh and Rudranand Singh. The former was the father of Lilanand Singh, the first Raja of the family, who became the father of the present Raja Padmanand Singh of Baneli. Rudranand Singh, the younger son, was the father of Kumar Srinandan Singh, who died in December 1880, leaving two widows,* three sons,† and three daughters.‡ He left no will, and there was no adult male member in his family who could administer the estate, which was, on the application of the widows, taken charge of by the District Judge of Purnea in March 1881 under Act XL of 1858. Subsequently, on account of constant disputes between the two widows, the Court of Wards, at the request of the Judge, took charge of the property in October 1882 under Act IX (B.C.) of 1879. The eldest ward, Nityanand Singh, during his minority applied for the release of the estate, which belonged jointly to him and his two step-brothers. On the other hand, Rani Jagrama prayed that the person and property of her two minor sons might be retained under the charge of the Court of Wards until their majority. The question was referred to the District Judge, who, after hearing Counsel on both sides, decided in favour of the release, and on the 13th July 1891 the Court of Wards withdrew from the management.

* 1st widow, Rani Joyrama.
† Her son, Nityanand Singh, born 13th July 1870.
* 2nd widow, Rani Jagrama.
† Her sons, Kamalanand Singh, born 28th May 1876; Kalkanand Singh, born 27th December 1878.
‡ They are entitled to maintenance allowances, and have no reversionary interest in the property.

85. The estate is scattered over 23 parganas in the districts of Purnea, Bhágalpur, Monghyr, Malda and Darbhanga. It consists of 113 revenue-paying estates and 56 patni tenures, the greater portion being held in equal shares with the Baneli Raj, and managed direct. Babu Bishan Chand was appointed Manager when the estate was taken in charge. He was succeeded in June 1886 by Babu Bemolanund Mookerjee, who resigned in November 1888, when Mr. A. T. Ricketts was appointed. He continued in office up to the date of release of the estate. The following statement exhibits the receipts and expenditure under each head of account :—

Receipts.	Rs.
(1) Cash received at the commencement of the management	7,345
(2) Rent	21,19,586
(3) Cesses	60,227
(4) Interest on Government securities	18,151
(5) Debts recovered	85,045
(6) Lands sold	3,425
(7) Stock notes sold	87
(8) Compensation for lands acquired	525
(9) Sale proceeds of moveables and fruits	24,276
(10) Refunds	23,992
(11) Collections from markets	6,636
(12) Raiyats' share of survey-settlement expenses	6,261
(13) Sale proceeds of indigo, &c.	16,708
(14) Sale of Rani Joyrama's property	3,545
(15) Miscellaneous	10,959
(16) Suspense account	72,847
Total	24,60,275

Disbursements.	Rs.
(1) Government revenue	5,32,864
(2) Rent to superior landlords	2,48,706
(3) Cesses	1,57,187
(4) Management of property	3,77,994
(5) Survey and settlement	1,77,792
(6) Construction and repairs of cutcherry buildings	4,905
(7) Law	1,42,593
(8) Maintenance of proprietor and family, including social and religious ceremonies	2,32,606
(9) Education of the wards	53,073
(10) Contributions to schools	1,689
(11) Contributions to dispensaries	3,330
(12) Maintenance in efficient condition of estates, buildings, &c.	22,015
(13) Works of improvement	7,107
(14) Cultivation of indigo	11,784
(15) Payments to creditors of Rani Joyrama	14,444
(16) Takávi advances	5,451
(17) Deposits repaid	48,798
(18) Miscellaneous	21,400
(19) Rates	34,644
(20) Debts paid	1,10,796
(21) Investments in land	6,750
(22) Investments in Government securities	1,38,026
(23) Suspense account	81,080
(24) Cash balance at the close of the management	25,505
Total	24,60,275

86. The demands against the estate on account of revenue, rent and cesses were fully satisfied. At the date of assumption of charge the arrear rent and cess

demand due to the estate was Rs. 14,54,463. The demand during the management of the estate by the Court of Wards, including interest, amounted to Rs. 27,05,914. Deducting remissions of Rs. 14,34,089, the total realizable demand was Rs. 27,26,288. Of this sum Rs. 21,79,812, or nearly 80 per cent., were collected—a result which is unsatisfactory and is mainly due to disputes with the tenants as to rentals and areas of holdings. The collections, however, during the two complete years of Mr. Ricketts' management were satisfactory, being over 110 per cent. on the current demand. The outstanding balance was Rs. 5,46,476, of which Rs. 1,16,351 were irrecoverable or doubtful of recovery and Rs. 4,30,125 good and in process of recovery. The latter sum includes the current demand from the 1st April to the 13th July 1891, which was not realizable before the celebration of the "*Punaha*," which generally takes place in August and October. In order to effect an adjustment of the rent demand, and to secure system and punctuality in collections, proceedings for the survey-settlement of the estate were undertaken under Chapter X of the Tenancy Act, in which the proprietor of the Baneli estate joined. The work was commenced in 1887-88 and completed in 1891-92: the final report of the result of the operations has not yet been received from the Director. According to his report for the year ending the 31st March 1892, the total area surveyed was 447,662 acres, but of this area 7,654 acres in Purnea were found not to fall within the terms of the Government notification under the Act, as the estate held only a small share of them: the total area settled is therefore 440,008 acres. The total cost of the survey and settlement operations has been Rs. 3,05,731, or after making deductions for stamps, copying fees, &c., Rs. 3,00,409. The net increase of rent is Rs. 23,637, equal to 7·8 per cent. on the total outlay. The debts due to the estate when taken in charge were Rs. 71,765, and Rs. 95,808 accrued during Government management, chiefly on account of interest, cost of certificates and suits, &c.; Rs. 85,645 were recovered, and Rs. 52,758 written off; the whole of the balance of Rs. 29,170 was good and in course of realization. At the time the estate was taken over by the Court of Wards the debts due by it were Rs. 1,13,987, of which Rs. 3,192 were reduced by compromise and the remainder was paid. The cost of management proper was nearly 14 per cent. on the current demand. This high percentage is mainly due to the scattered nature of the property, for the management of which eight tahsil cutcherries were maintained. The law expenses include Rs. 26,227 for establishment and Legal Remembrancer's fees, and the remainder represents the large number of certificates filed against the tenants who are very litigious. The estate subscribed to two middle class English schools and a village school: it also contributed towards the support of two dispensaries: the dispensary at Nowhatta, which was opened in February 1889, was maintained by it at an annual cost of Rs. 692 per annum. The works of improvement include the repairs of embankments, the re-excavation of tanks, and the planting of teak, mahogany, and fruit-trees. In addition to the cash balance there were to the credit of the estate Government securities valued at Rs. 1,88,877. The tenants of the estate are reported to be well off. The three wards were educated in the Bhágalpur Zillah School, and made fair progress in their studies: they are said to be intelligent and promising youths: Babu Manmatha Nath Chaudhri was their guardian-tutor on Rs. 300 a month. The eldest ward was removed from school in 1888 and placed under the Manager for the purpose of learning zamindari management: he is said to have acquired a good knowledge of his estate. He was married in 1886, the sanctioned cost of the ceremony being Rs. 21,700. Since the close of the year the elder proprietor has applied to the Court of Wards to resume charge of the estate; but the Board, after giving the matter their full consideration, have declined to do so for the present, and have recommended the owners to appoint a Joint-Manager.

MYMENSINGH.

87. *Dhankura.*—In September 1882 the Court of Wards declared the two cousins, Hem Chandra Rai and Dhonesh Chandra Rai, who were born on the 13th June 1870 and 26th January 1873, respectively, to be minors under section 6 (*b*) of Act IX (B.C.) of 1879, and took charge of their person and property.. A short time before the elder ward attained his majority a dispute arose between the two wards in regard to their respective interests in the

estate. Hem Chandra Rai claimed an eight-anna share, but this was disputed by Dhonesh Chandra Rai, who claimed a ten-anna share. The dispute might have been carried into the Civil Court but for the intervention of the Collector, who brought about an amicable settlement, and the estate was released by the Court of Wards from the 1st October 1891. The estate is scattered over the districts of Mymensingh, Dacca and Tippera: it consists chiefly of fractional shares in 419 properties, viz. 211 revenue-paying estates, 23 revenue-free estates, 184 *shikmi* taluks held from superior landlords, and one mahál held under a farming lease: the major portion is in Mymensingh, and was held under direct management. For the purposes of collection the estate was divided into twelve circles, with five sub-circles under Babu Durga Kant Rai Chaudhri, who was the Manager up to May 1888, when he was compelled to resign his appointment, and was succeeded by Babu Troyloko Nath Lahiri. The annual rental, which was Rs. 1,25,980 at the date of assumption of charge, was raised to Rs. 1,30,097 by the date of release, the increase being due to the settlement of waste lands, and the resettlement of markets and fisheries. The arrear rent and cess demand due to the estate when charge was assumed was Rs. 2,05,022, and the current demand amounted to Rs. 11,97,134. Remissions amounting to Rs. 97,424 were granted on account of overassessment and diluvion of lands, and death, desertion and poverty of raiyats. The realizable demand was therefore Rs. 13,04,732, of which Rs. 10,10,055, or over 77 per cent., were collected. This unsatisfactory result is attributable to the inefficiency of the Manager, Babu Durga Kant Rai Chaudhri, who neglected to scrutinise the rent-roll, and eliminate the fictitious, and bad arrears from the accounts of the estate. The outstanding balance was Rs. 2,94,676, of which Rs. 1,57,141 were good and in process of recovery, the remainder being irrecoverable or doubtful of recovery. The debts due to the estate when taken in charge were Rs. 2,66,304, and Rs. 55,689 accrued during Government management; Rs. 53,757 were recovered and Rs. 2,23,121 written off, leaving a balance of Rs. 45,115, nearly the whole of which was irrecoverable. The total debts due by the estate were Rs. 2,36,802, of which Rs. 2,02,241 were incurred before and Rs. 34,561 during the Court's management. Rupees 1,57,712 were paid and Rs. 4,015 reduced by compromise. The balance (Rs. 75,075) is mostly nominal, and will probably never have to be paid, as, with the exception of a sum of Rs. 1,500 due to the widowed sister of the younger ward, the remainder is not seriously claimed.

88. The receipts from all sources were Rs. 11,17,617. The disbursements amounted to Rs. 10,58,092, leaving a cash balance of Rs. 59,525. The principal items of expenditure are as follow:—The demand (Rs. 2,08,225) of revenue and cesses due to Government was fully satisfied. Rent and cesses due to superior landlords, amounting to Rs. 93,803, were paid, with the exception of Rs. 5,770, which could not be paid as the superior landlords did not appear or arrange to receive payment. The cost of management proper was Rs. 1,97,793, or over 16 per cent. on the current demand: the outlying and scattered nature of the property sufficiently accounts for this high percentage. The law expenses amounted to Rs. 1,11,560, of which Rs. 10,313 were on account of establishment, and the remainder was for costs of suits and certificates. The allowances for the maintenance of the proprietors and their families, and for social and religious ceremonies, amounted to Rs. 1,87,176. The most important social ceremony was the marriage of the two wards, which cost the estate Rs. 20,000. Rupees 10,234 were given in charity, and Rs. 5,037 for the support of schools and dispensaries. Repairs of cutcherry and other buildings cost Rs. 28,185. Rupees 5,074 were laid out in the re-excavation of tanks, improvement of markets, construction of bridges, and purchase of two Bihia sugarcane mills: an attempt was made to introduce improved ploughs, but it failed. The wards were educated in the Dacca Collegiate School; the elder was in the 1st class and the younger in the 2nd class in June 1890, when they were removed to Mymensingh; the latter was admitted into the 1st class of the Mymensingh Zillah School, but he quitted it in January 1891. At Mymensingh both the wards read with their resident tutor, and also travelled occasionally with the Manager for the purpose of learning zamindari management, in which they seemed to take a great interest: they also visited Darjeeling, Bombay, and places of interest in the North-Western Provinces.

89. The condition of the tenantry is reported to be fairly good. A peculiar custom prevails in certain parts of the estate under which the area and the rent of each raiyat's holding fluctuate yearly, there being only one crop (*boro*) on which the cultivators depend. The relations between landlord and tenant are said to be satisfactory except in a few isolated tracts, where the raiyats are of a turbulent disposition. In many places the raiyats pay a lump rental: the rents were fixed in 1286 B.S., when there was an enhancement: this was done by mutual arrangement, and not by measurement of the lands, or calculation of the rent according to any fixed rule. It would have been beneficial to the proprietors and tenants alike if a survey and record of rights could have been made under the Tenancy Act; but owing to the indebtedness of the estate, and the heavy expenditure that such a course would have involved, it was not considered expedient to undertake such proceedings, especially as they could not possibly have been brought to a conclusion during the Court's management of the estate. The Commissioner closes his report with the following remarks:—

"On the whole, the Court's management of the estate may be said to have been successful. We took it up encumbered with a heavy debt of over two lakhs of rupees; we have paid most of it—all indeed that ought to have been paid—and we have now handed over the estate to the proprietors with a cash balance of Rs. 59,525 in their favour. We have increased the rental of the estate from Rs. 1,25,980 to Rs. 1,30,097, given the proprietors a very fair education, initiated them in zamindari management, married them, and above all settled a difficult dispute which might have cost them much money."

DINAJPUR.

90. *Haripur.*—At the request of the Civil Court, under Act IX (B.C.) of 1879, the Court of Wards took charge of the estate on the 16th June 1881 on behalf of Saudamini Chaudhrani, minor widow of Romoni Ballab Chaudhri. The proprietress attained her majority on the 7th October 1891, and as she was considered competent to manage her own property, and was herself willing that her property should be released, the Court of Wards withdrew from the management on the 25th November 1891, after giving two months' notice to the Civil Court, as required by section 12 of the Act. The property, which was under direct management, consists of nine revenue-paying estates held in coparceny, and five rent-paying tenures situated in Dinajpur and Purnea, the major portion being in the first-named district. The rental at the date of release was Rs. 43,893, against Rs. 39,468 at the date of assumption of charge, the increase being due to the settlement of waste lands brought under cultivation and the resettlement of relinquished holdings. The demand of rent and cesses due to the estate during the management of the Court of Wards aggregated Rs. 4,82,993. Deducting remissions amounting to Rs. 15,324, the realizable demand was Rs. 4,67,669, of which Rs. 4,32,323, or over 92 per cent., were collected. The outstanding balance was Rs. 35,346, of which Rs. 17,662 represent the current balance of the year 1891-92, and are due to the release of the estate before the time when more than half of the year's collections is generally made. The debts due to the estate amounted to Rs. 6,987, of which Rs. 6,377 were recovered. The debts due by the estate, amounting to Rs. 7,286, were liquidated. The total receipts were Rs. 4,48,775, including Rs. 143 found in cash at the time of assumption of charge of the estate. The disbursements aggregated Rs. 4,42,207, including Rs. 22,433 paid for the purchase of Government securities for Rs. 21,100, which were made over to the proprietress with a cash balance of Rs. 6,568 on the release of her estate. The payments on account of revenue, rent and cesses amounted to Rs. 2,47,512. The management charges proper were Rs. 60,826, or 13 per cent. on the current demand. The law expenses amounted to Rs. 20,101. Rupees 35,437 were granted as allowances for the maintenance of the ward and for social and religious ceremonies. Rupees 2,035 were given for the support of schools and dispensaries. The expenditure on buildings was Rs. 22,470, nearly the whole of which was spent for the construction of a new house and a bungalow for the ward. Rupees 4,324 were laid out for the improvement of the Nekmard fair, excavation of tanks, construction of an experimental silo, experimental cultivation of Buxar wheat, and purchase of a sugarcane mill and patent ploughs. The ward's education cost Rs. 5,850: she was under the care of her mother, and was taught at home up to her fifteenth year, when she was removed to Dinajpur and placed under the tuition of Miss Mukerjea, who taught her both English and Bengali.

91. *Dehat Uparpat.*—Agreeably to the vesting order published in the Gazette of the 21st April 1880, this estate, consisting of 114 villages, was brought under the operation of Act VI of 1876. It remained under management up to the 20th April 1891, when it was made over to the proprietor. It pays rent and cesses amounting to Rs. 3,829 per annum to the Maharaja of Chota Nagpur as superior landlord. At the date of assumption of charge the rental was Rs. 26,506. This was raised to Rs. 29,696 by the redemption of usufructuary mortgages, settlement of newly-cultivated lands, and resumption of six villages held by the aunt of the proprietor, who died childless. The total demand of rent and cesses due to the estate during Government management was Rs. 3,42,874, of which Rs. 3,11,625, or 90 per cent., were collected. The claims against the estate amounted to Rs. 96,219, of which Rs. 25,022 were disallowed under section 8 of the Act; Rs. 29,383 accrued on account of interest, and a further sum of Rs. 3,902 was added to the liabilities in consequence of the lease of two villages for four years on condition that this amount would be satisfied out of the usufruct of the mortgaged property. Thus the total liabilities amounted to Rs. 1,04,482, of which Rs. 1,03,553 were liquidated, leaving a balance of Rs. 929, which has been met since the release of the estate from the usufruct of the two villages above referred to. The debts were liquidated two years earlier than was estimated in the scheme prepared under section 11 of the Act. The proprietor being anxious for the early release of his estate, a village with an income of Rs. 884 was leased in perpetuity for a consideration of Rs. 17,561, which were applied to the payment of debts. Rupees 354 were expended chiefly for the construction of a bund and for repairs to two embankments. There was one important civil suit instituted by Debi Lal Sao and others against the estate for possession of a large tract of jungle, which was decreed by the High Court in favour of the plaintiffs: the cost of this suit was Rs. 3,997. Several marriages took place in the proprietor's family, and a large sum of Rs. 42,403 was given to him for these ceremonies, besides Rs. 85,070 for maintenance allowance. The cash balance on the date of release was Rs. 2,981. LOHARDAGA.

92. *Harbans Narain Singh.*—The estate was taken in charge on the 29th May 1888. An account of it is given in paragraph 64 of the report for 1888-89, and need not be repeated in this report. Its net annual income was about Rs. 5,000, which was not sufficient to pay even the interest on the debt of over a lakh of rupees due to Shama Dass of Benares. The only means, therefore, of liquidating the debt was to sell a portion of the property, but as all attempts in this direction failed, the Court of Wards withdrew from the management on the 31st July 1891. SHAHABAD.

93. *Khetrohat.*—The estate was taken in charge in September 1880, under Act IX (B.C.) of 1879, and released on the 20th July 1891, after the proprietor, Fakir Chandra Rai, had attained his majority. It is situated in Midnapore and Hooghly, and was under direct management. It consisted at the date of assumption of charge of one entire revenue-paying estate, and shares in four other estates, and in three tenures, as well as a small holding of rent-free land, and two houses in the former district, while in the latter there were one small estate and a few bighas of garden and homestead land and three houses in Chinsura. On the expiration, in October 1883, of the leases held by the estate, the rental was reduced from Rs. 10,227 to Rs. 5,931. This amount was further reduced by Rs. 742 in consequence of the sale for Rs. 3,880 of the proprietor's share in certain properties for the liquidation of debts. In 1886-87 the rental was increased to Rs. 9,450, owing chiefly to the purchase of the half share of the principal estate named Gumukpota for Rs. 7,579, but it was again subsequently reduced to Rs. 9,251 on account of sale of properties for the liquidation of debts. The total demand of rent and cesses due to the estate during the entire period of Government management was Rs. 1,06,081, of which Rs. 16,744 were remitted, mostly for losses of crops sustained by the raiyats on account of floods. The realizable demand was therefore Rs. 89,337, of which Rs. 80,184, or over 89 per cent., were collected, leaving an outstanding balance of Rs. 9,153, of which Rs. 1,093 only were good and in course of realization. The debts due to the estate at the date of assumption of charge were Rs. 23,471, and Rs. 11,931 accrued during Government management: Rs. 16,937 were recovered and Rs. 2,464 written off. Of the balance, Rs. 15,979, MIDNAPORE

covered by Civil Court decrees, are due from the proprietor's cousin, who brought several suits against the estate for considerable sums of money, and invariably contested them up to the High Court: he is now a pauper, as all the property he had has been sold in satisfaction of the decretal debts, but the estate had to spend so much as Rs. 9,285 in defending these suits. The debts due by the estate aggregated Rs. 61,628, viz. Rs. 10,232 representing claims at the date of assumption of charge, and Rs. 51,396 (including a loan of Rs. 36,738) incurred during the Court's management. The payments amounted to Rs. 30,217, and Rs. 57 were reduced by compromise. For the liquidation of the balance of Rs. 31,354, the proprietor has, with the help of the Manager, arranged to raise a sufficient sum by the mortgage of a part of his property. Owing to its being heavily involved in debt the estate could not afford to spend more than Rs. 131 on works of improvement. It was in possession of chittas and khatians according to measurements made during the proprietor's lifetime, and they were kept corrected up to date. Rupees 33 were spent in the settlement of some boundary disputes. The minor was educated in the Hooghly Collegiate School, where he read up to the 3rd class. He was subsequently placed under the control of the General Manager at Midnapore, and is reported to have acquired some knowledge of zamindari business.

MIDNAPORE. 94. *Beluria.*—The estate was brought under the management of the Court of Wards on the 17th June 1874 under Act IV (B.C.) of 1870 and released on the 4th September 1891 on the attainment of majority by the proprietor, Durga Das Rakshit. Its rental at the date of assumption of charge was Rs. 13,993, which was increased to Rs. 14,564 by leasing out houses and gardens, but it was reduced to Rs. 3,638 by the sale of property for Rs. 93,705 for the liquidation of debts. The rent and cess demand due during the Court's management was Rs. 97,501. The remissions aggregated Rs. 22,817, of which Rs. 16,954 were bad debts of the late proprietor's time, mostly barred by limitation, Rs. 3,433 were written off for loss of crops sustained by the raiyats, and the rest on various other grounds. The collections amounted to Rs. 72,058, or 96 per cent. of the net demand, after deduction of remissions. The debts due to the estate amounted to Rs. 11,503, of which Rs. 6,982 were recovered and Rs. 4,410 written off, leaving Rs. 111 outstanding. The liabilities of the estate prior to the assumption of charge amounted to Rs. 98,196, and those which accrued during Government management were Rs. 17,957. The payments amounted to Rs. 1,11,455 and the reductions by compromise Rs. 4,248. The unpaid balance (Rs. 450) is due to the adoptive mother of the ward and carries no interest. After paying debts and Rs. 31,398 for revenue, rent, and cesses, Rs. 10,885 (or 11 per cent. of the demand) for cost of management, Rs. 2,796 for law expenses, Rs. 15,362 for the maintenance and education of the ward and for social and religious ceremonies, Rs. 4,987 for other compulsory charges, Rs. 1,763 for repairs of buildings, the cash balance was Rs. 2 only. The financial condition of the estate did not admit of any expenditure on works of improvement beyond Rs. 68 for repairs of embankments. A small char of mahál Gokulpore was surveyed at a cost of Rs. 55. The rest of the lands of the estate had been measured and a jamabandi prepared by the late proprietor; but as the settlement was not accepted by the raiyats, the Manager had to revise it. The minor was educated in the Midnapore Collegiate School, where he read up to the preparatory Entrance class. After completing 18 years of age he attended the Manager's office, and is reported to have acquired a fair knowledge of zamindari business.

MANBHUM. 95. *Kalimati.*—Kalimati is a tenure consisting of twenty-four villages and paying rent and cesses to the superior landlord, amounting to Rs. 634 per annum. It was brought under the operation of Act VI of 1876 in accordance with the notification published in the Gazette of the 4th January 1882, and restored to its owner on the 31st March 1892 free from debts and with a cash balance of Rs. 212. Its rent-roll is Rs. 3,462. The rent and cess collections during Government management were Rs. 32,788, or 87 per cent. of the total demand of Rs. 37,382. The debts due by the estate at the date of assumption of charge were Rs. 11,557, and after effecting a reduction of Rs. 241 by compromise, the balance was paid with interest, amounting to Rs. 2,475. The estate supported a lower vernacular school at an annual cost of Rs. 36.

LOHARDAGA. 96. *Sundari.*—This estate, consisting of twenty villages, was taken in charge under Act VI of 1876 on the 20th August 1879, and restored to its proprietor

on the 20th May 1891, free from debt and with a cash balance of Rs. 144. It pays Rs. 464 annually to superior landlords on account of rent and cesses. Its rental at the date of assumption of charge was Rs. 1,881, which was raised to Rs. 2,012 by the redemption of usufructuary mortgages and the settlement of fallow and newly-cultivated lands. The rent and cess demand for the entire period of Government management aggregated Rs. 25,512, of which Rs. 22,903, or over 89 per cent., were collected. The claims preferred by the creditors of the estate amounted to Rs. 10,660, of which Rs. 3,356 were disallowed under section 8 of the Act, and the remainder Rs. 7,304 was paid with interest amounting to Rs. 2,062. The estate, which is situate in pargana Sonepore, has been the centre of agrarian disputes for the past few years: the majority of the raiyats have embraced Christianity, and have in a body refused to render the usual predial services to their zamindar. No work of improvement was undertaken, as the limited resources of the estate could not admit of it.

97. *Jelinga.*—The estate was taken in charge on the 21st April 1880 under Act VI of 1876, and restored to its owner on the 24th August 1891 free from all encumbrances, and with a cash balance of Rs. 145. It is a rent-paying tenure comprising seven villages, the demand of rent and cesses due to superior landlords being Rs. 148 a year. Its rental was reduced from Rs. 1,751 to Rs. 1,638 during Government management. The total rent and cess demand was Rs. 19,103, of which Rs. 17,254, or 90 per cent., were recovered. The claims preferred by the creditors against the estate amounted to Rs. 6,462, of which Rs. 5,575 were admitted and paid with interest amounting to Rs. 1,793.

98. *Nowdiha.*—The estate was attached under the provisions of Act VI of 1876 on the 20th August 1879, and restored to its proprietor free from encumbrances on the 31st March 1891. It consists of three entire villages and shares in six villages, and was a jagir granted to the ancestors of the present holder by the Maharaja of Palámau. The Government having purchased the property, receives the rents and cesses from the jagirdars, amounting to Rs. 168 annually. At the date of assumption of charge the rental was found to be Rs. 866, which was gradually reduced to Rs. 634 after careful enquiry into the assets of the estate and relinquishment of certain lands in khalsa villages. The rent and cess demand for the entire period of Government management aggregated Rs. 9,736, of which Rs. 8,539, or over 87 per cent., were collected. The debts due by the estate amounted to Rs. 6,762, the whole of which was paid.

PART IV.

ENCUMBERED ESTATES IN CHOTA NAGPUR.

99. The number of estates managed under Act VI of 1876 during 1891-92 was fifty-nine, including four* estates taken in charge and four† released within the year. Of these estates eleven are in Hazáribágh, thirty-two in Lohardaga, five in Palámau, three in Singhbhum, and eight in Manbhum. Notices of the new and released estates are included in Part III of the report.

District.	Estate.
Hazáribágh* ...	Karharbari. Chowparan.
Palámau* ...	Gurwa. Monatu.
Lohardaga† ...	Sundari. Dehat Uparpat. Jelinga.
Manbhum† ...	Kalimati.

100. The following statement exhibits the revenue and cesses due to Government and rent and cesses due to superior landlords from the estates in each district:—

District.	Revenue and Cesses due to Government.					Rent and Cesses due to Superior Landlords				
	Arrear demand.	Current demand.	Payments.	Remissions.	Balances.	Arrear demand.	Current demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.
Hazáribágh	223	8,463	8,686	...	...	..	4,512	2,564	308	1,640
Lohardaga	...	...	...	...	...	11,531	14,914	24,436	49	1,960
Palámau	...	...	...	..	...	4	1,041	910	...	135
Singhbhum	...	14,257	14,257	...	...	...	90	90	...	...
Manbhum	...	18,714	18,714	...	...	74	1,155	1,228	...	74
Total ...	223	41,434	41,657	...	...	11,609	21,712	29,228*	357	3,809

* Includes advance payments of Rs. 73.

101. The whole of the demand due to Government was paid. The balances due to superior landlords are due from the estates named in the margin. In Chowparan the whole amount was due to the Raja of Ramgarh, who had assigned payment of it to certain parties, but it could not be paid before the close of the year, pending certain enquiries. In Jungi and Roru the balances remained unpaid owing to the landlords having died and no heirs having established their rights to receive the amounts due. A large sum was spent during the year in connection with a civil suit in the Mardhan estate, and the balance due from it could not be paid for want of funds. In the Gurwah estate the landlords did not appear to receive payment, though it is said notices were served on them. The amount due from the Kalimati estate is reported to have been paid by the proprietor after the release of his estate.

District.	Estates.	Balance.
		Rs.
Hazáribágh ...	Chowparan ...	1,640
Lohardaga ...	Jungi ...	1,285
	Mardhan ...	652
	Roru ...	23
Palámau ...	Gurwa ...	135
Manbhum ...	Kalimati ...	74

102. The following statement shows the result of collections of rent and cesses due to the estates :—

District.	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Remissions.	Balances.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazáribágh ...	49,371	73,813	76,583	103·7	665	50,441
Lohardaga ...	96,703	88,259	87,695	99·3	4,838	92,657
Palámau ...	2,477	8,461	7,657	90·4	417	2,864
Singhbhum ...	1,66,162	81,182	85,544	105·3	17,332	1,44,468
Manbhum ...	24,966	96,940	91,256	94·1	2,192	28,681
Total ...	3,39,679	3,48,655	3,48,735*	100·0	25,344	3,19,011

* Includes advance collections of Rs. 4,756.

The collections are satisfactory in Hazáribágh and Singhbhum, good in Lohardaga, fair in Manbhum, and bad in Palámau. In Hazáribágh the balances are over 68 per cent. on the current demand. Collections would have been higher but for the indifferent harvests in the Asko, Satgawan and Dighi estates. In the Karharbari estate, which was taken in charge during the year with an arrear demand of Rs. 9,627, confusion in the accounts resulting from previous bad management by the proprietor prevented better collections. Further reduction could have been made in the balances in Lohardaga if the harvest of the year had been satisfactory. The balance in this district exceeds the annual demand. In Palámau the bad collections have been ascribed to the failure of the *rabi* crops, and the indifferent outturn of the *kharif* and rice crops. The large balances in Singhbhum are chiefly caused by the Dhalbhum estate, which is separately noticed in Part II of this report. In Manbhum some scarcity prevailed in the Pandra, Nowagurh and Tundi estates, and this reduced collections.

103. The following statement shows the extent to which debts owed by the estates were paid :—

Districts.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reduced by compromise.	Balance due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazáribágh ...	3,85,577	5,21,569	9,07,146	39,115	...	8,68,031
Lohardaga ...	2,68,819	41,697	3,10,516	53,365	6,297	2,50,854
Palámau ...	27,206	75,292	1,02,498	6,673	...	95,825
Manbhum ...	2,62,205	14,796	2,77,001	55,795	241	2,20,965
Singhbhum ...	2,29,501	8,565	2,38,066	36,248	...	2,01,818
Total ...	11,73,308	6,61,919	18,35,227	1,91,196	6,538	16,37,493

The total of debts due from the estates has increased by over 4½ lakhs of rupees, in consequence of the assumption of charge of four new estates: the payments amounted to nearly two lakhs. In Hazáribágh, out of eleven estates under management, the debts due by the Chowparan and Karharbari estates could not be fully ascertained during the year. In four of the remaining nine estates the creditors have been paid during the year Rs. 1,680 more than the amount they would have received in accordance with the provision made in the schemes for repayment. In the other five estates the creditors have received Rs. 4,293 less than what the schemes allowed. In Lohardaga, out of twenty-nine* estates under management, in seventeen Rs. 22,520 were paid in excess of the sums provided in the schemes, in one the payment was in accordance with the scheme, but in the remaining eleven estates the payment fell short of the estimates by Rs. 46,338. The deficiencies in ten estates are due to the fluctuations of collections, and in one, viz. the Siri estate, funds will have to be raised by the sale of a portion of the estate. In Palámau the total payments to creditors amounted to Rs. 6,673, against Rs. 8,852 provided in the schemes, the short payments being entirely due to the omission on the part of the Raja of Ramgarh and his brother to pay the whole of the promised contribution of Rs. 3,000 towards the liquidation of the debts due by the newly-protected estate of Gurwa. In Singhbhum the payments in Chainpore and Kera were in accordance with the provisions in the schemes. In Dhalbhum the total payments up to the 31st March 1892 were Rs. 1,23,748, against Rs. 96,454 in the scheme. In Manbhum the payments have exceeded the provisions in the sanctioned schemes in most of the estates. In two estates, Pandra and Hensla, there have been deficiencies of Rs. 17,223 and Rs. 1,847 respectively. In the former the deficiency was due partly to a portion of the available surplus having been spent on marriages and other social ceremonies, and partly to short collections in consequence of the partial failure of crops. In Hensla the short payment was due to the expenditure of Rs. 600 in the re-excavation of a silted-up tank near the proprietor's house, and in the payment of the medical charges incurred by the late proprietor.

* Excludes the three estates which were released during the year.

104. The Commissioner reports that the Encumbered Estates Act has so far proved a great boon to both landlords and tenants in Chota Nagpur, and has saved many a landlord from imminent ruin, but notwithstanding the stringent provisions of the law regarding the disqualification of proprietors from incurring fresh debts and liabilities, many of them run into debt at ruinous rates of interest, even when these estates are under Government management, while others encumber their properties with fresh liabilities as soon as their estates are restored to their possession.

I have the honour to be,

SIR,

Your most obedient servant,

J. A. BOURDILLON,

Offg. Secretary.

APPENDIX.

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate—W. for ward's estate, A. for attached estate, E. for encumbered estate, T. for trust estate.	Year of assumption of charge.	Revenue and cesses due from the estate to Government.				
								Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan.	Burdwan.	Burdwan Raj	Maharajadhiraj Bejoy Chand Mahab Bahadur.	10	Act IX (B.C.) of 1879	W.	1885	34,42,988	34,42,988	34,38,191	...	...
	Midnapore.	Beluria*	Durga Das Rakshit	21	Act IV (B.C.) of 1870...	W.	1874	154	154	154	...	...
		Turkoa	Kadha Gobind Pal	16	Ditto	W.	1879	18,063	18,063	18,063	...	...
		Khetrohat*	Fakir Chandra Rai	21	Act IX (B.C.) of 1879	W.	1880	578	2,825	2,428	...	397
		Heraberia	Srikant Masanta	18	Ditto	W.	1881	1,305	2,205	1,478	...	727
		Maligháti	Isur Chandra Chaudhri ...	11	Ditto	W.	1881	20,128	20,128	20,088	...	...
		Belki	Haripada Masanta	15	Ditto	W.	1882	1,042	1,486	1,021	...	465
		Pachra	Raj Rajeswar Mozumdar ...	19	Ditto	W.	1883	712	712	712	...	...
		Baruttor Hingly	Hira Lall Misser	12	Ditto	W.	1883	1,906	1,906	1,895	...	...
		Basudebpur	Bhupendro Narain Rai ...	18	Ditto	W.	1883	74,213	74,213	66,161	...	8,000
		Nyagram	Kuar Moni Singha Mandhata	37	Ditto	W.	1886	1,484	1,484	1,254	...	230
		Mohesbpur	Narendra Nath Pahari ...		Ditto	W.	1887	11,407	11,407	11,354	...	...
			Total ...	...	.....	...	...	1,31,081	1,34,643	1,24,508	...	9,879
			Divisional Total ...	...	.....	...	...	35,74,000	35,77,631	35,62,699	...	9,879
Presidency.	24-Pargánas.	Jainagore	Chandra Narain Pal	65	Act XXXV of 1858 ...	W.	1863	...	...	...	...	...
		Baranagore	Hera Lall Banerjee	19	Act XL of 1858 ...	W.	1876	434	434	434	...	...
			Moti Lall Banerjee	17								
		Bhawánipur	Baroda Prasad Rai Chaudhri.	14	Act IX (B.C.) of 1879...	W.	1887	48,815	52,557	48,822	3,640	...
			Total ...	...	.....	...	...	49,249	52,991	49,256	3,640	...
	Murshidabad.	Nashipur { Mal§ ... ... Debottar§ ...	Rani Subhadra Kumari ...	40	Regulation X of 1793...	W.	1866	14,183	14,183	14,183	...	...
			Raja Ranjit Singh ...	26								
			Rani Subhadra Kumari ...	40	Act IV (B.C.) of 1870 ...	W.	1878	8,146	9,952	9,946	6	...
		Sydabad	Rakhal Dasi Debi ...	...	Ditto	W.	1878	2,907	2,907	2,907	...	...
		Kasimbazar	Gopal Dasi Debi ...									
			Asbutosh Nath Rai ...	15	Act IX (B.C.) of 1879 ...	W.	1880	99,221	99,221	99,221	...	...
			Total ...	...	.....	...	...	1,24,454	1,26,263	1,26,257	6	...
	Kulna.	Syudpur	Donor, Raja Muhammed Moshin	...	Regulation XIX of 1810	T.	1816	1,12,378	1,25,779	1,25,788	...	...
			Divisional Total ...	...	.....	...	...	2,86,071	3,05,033	3,01,301	3,655	...

† This sum includes Rs. 33,171 on account of charities, including donations, Rs. 15,553 for pay of sepoys, guards, &c., Rs. 17,321 for stabling charges, Rs. 2,573 for the obtained by Will and Gift.

‡ This sum includes the value (Rs. 2,05,500) of Railway

§ These two estates were released on the 24th July 1891.

* These two estates were released on

Rent and cesses due from the estate to superior landlords.					Rent and cesses due to the estate.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,012	11,059	9,768	...	1,201	45,29,163	70,46,880	44,36,821
5	126	31	...	95	580	3,512	863
81	116	76	...	40	41,121	40,822	40,128
...	240	234	...	6	1,093	12,982	3,829
16	84	66	...	18	2,526	8,311	2,472
7,500	8,276	7,286	...	988	54,547	92,094	55,595
164	453	333	...	120	2,908	11,382	3,511
9	73	5	...	68	1,284	2,625	1,643
336	505	491	...	14	5,895	9,720	6,026
15,252	16,389	14,789	...	1,391	1,34,870	2,04,935	1,21,302
14	14	14	...	...	18,852	40,504	27,023
980	3,365	2,428	36	895	29,783	48,842	24,306
24,357	29,645	25,753	36	3,635	2,93,428	4,84,729	2,87,008
34,369	40,704	35,521	36	4,926	48,22,591	75,31,609	47,23,829
407	1,119	298	...	821	639	1,420	412
160	208	174	...	34	5,127	10,745	5,067
29,675	37,048	31,703	3,410	1,935	1,62,143	10,18,491	1,67,255
30,242	38,375	32,175	3,410	2,790	1,67,909	10,30,659	1,72,734
418	418	418	...	...	32,655	1,36,713	1,00,838
...	...	...	...	...	12,177	56,791	35,841
213	213	238	...	...	4,782	5,419	5,117
11,210	11,439	11,439	...	...	3,42,102	6,89,681	4,32,309
11,841	12,070	12,095	...	...	3,91,716	8,88,604	5,65,105
1	1	1	...	...	1,85,232	3,04,816	1,99,558
42,084	50,446	44,271	3,410	2,790	7,44,857	22,24,079	9,37,397

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
97·0	1,99,346	24,13,635	2,17,069	24,532	2,31,354	1,70,531	50,80,907
140·5	...	2,640	72	...	...	35	970
98·3	...	9,483	18,517	60	4,354	10,000	74,268
350·3	...	9,153	85	200	...	412	4,526
97·8	...	5,839	14	...	223	10	2,719
101·9	6,559	20,842	13,060	324	1,101	15,508	80,497
120·9	...	7,871	38	...	200	110	3,859
127·9	...	982	9	13	120	351	2,145
102·3	...	3,094	479	14	1	112	6,632
89·9	6,509	77,064	84	1,181	36,322	21,236	1,80,125
143·6	...	13,471	3,319	480	2,579	2,466	35,877
81·6	6,911	17,625	1,602	705	583	5,839	33,035
97·8	20,039	1,77,673	38,188	2,986	45,402	56,979	4,30,653
97·9	2,19,385	25,01,308	2,55,857	27,518	2,76,846	2,27,510	55,11,560
64·4	...	1,008	80	...	...	...	492
98·8	553	5,120	484	112	229	...	5,892
103·1	5,97,555	2,53,684	1,06,208	34,812	11,302	3,03,750	6,23,327
102·8	5,98,113	2,59,812	1,06,772	34,924	11,531	3,03,750	6,20,711
308·7	82	36,045	98,166	8,024	28,691	5,600	2,41,919
294·3	...	20,277	36,113	90	808	31	72,883
107·0	...	302	2,778	...	...	...	7,895
123·7	20,696	2,45,676	1,42,427	12,121	17,314	1,97,779	7,92,950
144·2	20,778	3,02,800	2,79,484	20,835	46,813	2,03,410	11,15,647
107·7	415	1,04,840	9,974	3,444	422	178	2,13,576
125·8	6,19,306	6,60,953	3,96,230	59,203	58,766	5,07,338	19,58,934

and Trust Estates for the year 1891-92.

DISBURSEMENTS.																					
Management of property.							Miscellaneous.														
Manager's pay, establishment, travelling allowances and contingences.	Percentage of management charges proper (column 30) on current rent and cess demand (column 28).	Construction and repairs of cutcherry buildings.	Survey and settlement.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doles, fees and festivities.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings and other immovable property.	Improvement of land and property and benefit of ward.	District road assessment, municipal, chaukidari, and income-tax, embankment cesses and irrigation rate.	Other payments.	General management, treasury and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,30,768	8·0	4,033	1,06,807	57,700	3,96,925	6,094	23,754	17,291	45,005	10,109	48,921	1,25,704†	16,042	1,00,442	6,000	1,87,892	48,01,913	2,78,904	1,80,000	14,62,740‡
325	55·1	...	...	69	382	...	...	...	...	...	...	...	7	...	...	...	968	2	450	...
5,824	14·1	30	...	470	3,751	1,418	190	120	142	196	622	610	514	...	10,166	...	42,926	31,292	...	1,21,445
744	9·0	...	...	422	174	...	...	...	139	...	27	...	18	100	...	778	4,514	17	31,854	...
280	11·0	...	210	50	339	...	...	...	...	...	8	200	32	200	...	10	2,673	40	11,164	...
3,256	15·1	325	588	1,073	5,898	780	218	...	707	1,101	213	932	668	9	2,407	16,287	63,148	18,343	...	15,122
437	15·0	...	126	138	569	284	...	...	98	...	5	23	37	632	...	110	3,813	46	6,676	...
172	13·3	...	...	35	622	50	...	...	...	...	104	...	16	...	...	351	2,076	(2)	...	3,433
722	12·3	...	...	65	1,560	60	...	...	...	...	112	90	74	...	...	112	5,171	1,441	...	...
18,988	11·8	181	...	3,000	5,151	215	120	...	3,306	57	337	541	2,038	43,019	1,500	20,255	1,76,119	1,006	3,10,264	...
3,421	18·1	228	192	1,245	4,159	...	...	...	999	61	123	1,001	250	18,424	...	2,406	33,817	2,000	45,500	...
4,177	14·0	48*	...	873	3,123	...	175	22	454	53	159	191	371	846	...	3,980	32,093	072	2,106	...
40,347	13·7	812	1,116	8,042	27,728	2,816	712	142	5,905	1,468	2,410	3,388	4,000	64,130	14,073	46,458	3,75,338	55,315	4,05,013	1,39,099
1,80,115	3·7	4,845	1,06,013	66,732	4,24,653	8,910	24,466	17,433	51,510	11,577	51,331	1,29,092	21,242	1,64,579	20,133	2,34,350	51,77,251	3,34,309	5,85,013	15,92,748
2	0·3	...	...	27	150	...	...	...	...	...	3	...	7	...	...	...	487	5	...	...
457	8·9	...	...	64	1,410	108	...	...	...	...	358	...	40	2,750	...	...	5,844	48	6,000	...
20,730	18·3	1,574	...	17,187	22,648	43	62	90	900	27,635	1,467	5,534	3,152	18,506	56,375	3,00,947	5,66,425	56,903	991	75,611
30,189	17·9	1,574	...	17,278	24,208	211	62	90	900	27,635	1,828	5,534	3,208	21,230	56,375	3,00,947	5,72,756	56,955	6,991	75,611
2,215	6·7	25	...	767	1,81,540	...	14	...	...	33	449	4	1,787	...	...	515	2,01,956	39,963	...	...
966	7·9	...	...	300	3,333	...	...	...	...	...	102	27,707	740	8,346	...	...	51,500	21,208	1,06,522	...
188	3·9	...	...	367	605	...	...	...	...	...	54	...	60	...	...	...	4,319	3,670	...	...
57,845	16·9	1,734	13,166	12,553	60,378	2,663	5,462	3,086	9,228	11,341	2,553	3,191	5,557	...	30,876	1,83,953	5,23,098	2,60,852	...	4,90,375
61,214	16·6	1,759	13,166	13,007	2,45,552	2,665	5,476	3,086	9,228	11,374	3,748	30,902	8,144	8,346	30,876	1,84,468	7,50,863	3,34,784	1,06,522	4,90,375
4,100	2·3	...	...	1,831	60,000	...	3,793	606	...	100	1,251	170	3,617	...	...	2,020	2,02,408	11,173	373	...
95,563	12·8	3,493	13,166	33,109	3,29,770	2,876	6,371	3,872	10,128	30,159	6,357	36,072	14,990	29,582	96,251	4,57,435	15,56,022	4,02,912	1,13,801	5,55,08

philkhana, Rs. 8,468 for the menagerie, Rs. 7,716 for goshals, Rs. 7,422 for lighting, Rs. 10,353 for gardens, and Rs. 8,846 for charges in connection with properties

debentures belonging to the estate.
the 4th September 1891 and 20th July 1891, respectively.

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate. W. for ward's estate. A. for attached estate. E. for encumbered estate. T. for trust estate.	Year of assumption of charge.	Revenue and cesses due from the Estate to Government, Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahi.	Dinajpur.	Shankarpur	Srinath Sanyal*	74	Act XXXV of 1858 ...	W.	1873	33,487	33,487	33,487	...	...
		Haripur‡	Sondamini Chaudhrani ...	21	Act IX (B.C.) of 1879	W.	1881	5,876	5,876	5,876	...	...
		Maldwar	Uhhatra Nath Chaudhri ...	8	Ditto	W.	1885	73,010	73,010	72,876	...	133
			Tarak Nath Chaudhri ...	7								
			Total ...	...	.....	...	...	1,12,373	1,12,373	1,12,239	...	133
	Rajshahi.	Dighaputtea	Pramada Nath Rai	19	Act IX (B.C.) of 1879	W.	1884	85,148	85,148	85,148	...	...
			Basanta Kumar Rai	17				76,785	76,785	76,785	...	...
			Sarat Kumar Rai	15								
			Hemendra Kumar Rai ...	14								
		Talanda	Kunja Mohan Moitra ...	16	Act VIII of 1890 ...	W.	1891	795	795	795	...	...
			Total ...	...	.....	...	...	1,02,728	1,02,728	1,02,723	...	...
	Rangpur.	Burdhankotee	Chandra Kishore Rai ...	16	Act IX (B.C.) of 1879	W.	1880	10,963	11,394	11,394	...	...
		Hazrahati	Romoni Mohan Rai Chaudhri.	13	Ditto	W.	1885	5,304	7,040	5,191	...	1,858
		Rahamutpur	Nripendra Narain Rudra ...	11	Ditto	W.	1889	851	865	865	...	...
		Topa	Jotendra Mohan Rai Chaudhri	13	Act VIII of 1890 ...	W.	1891	6,396	6,417	6,417	...	...
		Ishan Chandra Rai	Ishan Chandra Rai	...	Regulation XIX of 1810	T.	1881	2,861	2,878	2,871	...	7
			Total ...	...	.....	...	...	26,375	28,609	26,738	...	1,865
	Jalpaiguri.	Paddamotee	Sallimullah	19	Act XL of 1858 ...	W.	1875	...	...	...	...	...
			Divisional Total ...	...	.....	...	...	3,01,370	3,03,704	3,01,700	...	2,003
Dacca.	Dacca.	Talipabad	Raisuddin Chaudhri ...	...	Act VIII of 1885 ...	A.	1889	2,021	2,021	2,021	...	...
			Karim Newaz Chaudhri ...	...								
			Rahim Newaz Chaudhri ...	...								
	Faridpur.	Kanakshar	Kamakhya Nath Chatterjee	10	Act IX (B.C.) of 1879	W.	1891	562	660	655	...	5
			Hari Das Chatterjee ...	4								
			Ram Narsingh Chatterjee ...	2								
	Backergunge.	Kasi Nath Basu	Seven proprietors	...	Regulation V of 1812 ...	A.	1846	574	763	763	...	...
		Dakhin Shahbazpur	Seven co-sharers	...	Act VIII of 1885 ...	A.	1886	45,633	45,633	45,633	...	...
			Total ...	...	.....	...	...	46,207	46,396	46,396	...	...
	Mymensingh.	Dhankural	Hem Chandra Rai alias Nibarana Chandra Rai ...	21	Act IX (B.C.) of 1879	W.	1882	8,223	8,343	8,343	...	...
			Dhonesh Chandra Rai ...	19								
			Divisional Total ...	...	.....	...	...	57,613	58,020	58,015	...	5
Chittagong.	Chittagong.	Rajkrishna Banerjee ...	Raj Lukshmi Debya	Not known.	Regulation X of 1793	W.	1837	55,949	55,949	55,949	...	...
			Shib Gopal Banerjee	25								
		Hidayet Ali Chaudhri ...	Hidayet Ali Chaudhri	50	Act XXXV of 1858 ...	W.	1873	4,432	4,432	4,432	...	...
		Magun Das Rai	Durga Kinkar Rai	44	Act IV (B.C.) of 1870	W.	1877	6,811	6,811	6,812	...	...
			Girendra Chandra Rai ...	21								
			Surendra Chandra Rai ...	18								
		Fazl Ali Khan	Ashraf Bibi	34	Act IX (B.C.) of 1879	W.	1882	19,165	19,165	19,165	...	...
			Salamut Ali Khan	16								
		Abdul Futteh Khan ...	Abdul Futteh Khan	30	Ditto	W.	1884	4,618	4,618	4,618	...	...
			Danu Meah	20								
			Mussamut Atarjan	30								
			Ditto Itia Bibi	44								
			Ali Ahmed Khan	8								
			Mussamut Jabida Khatoon ...	16								
		Mong Raja	Neophrusayne	18	Ditto	W.	1885	302	302	302	...	...
		Jogesh Chandra Rai ...	Jogesh Chandra Rai	25	Ditto	W.	1890	13,402	13,405	13,402	3	...
		Harish Chandra Rai ...	Kumar Bhuban Mohan Rai ...	15	Ditto	W.	1890	4,646	4,647	4,647	...	...
			Ditto Romoni Mohan Rai ...	19								
		Latifa Khatoon	Mussamut Latifa Khatoon ...	32	Ditto	W.	1890	1,938	2,039	2,001	...	...
		Sheo Lal Tewari¶	Ram Rattan Tewari	13	Ditto	W.	1892	...	...	...	...	...
		Muzaffar Ahmed¶	Mozafar Ahmed	10	Ditto	W.	1892	...	...	...	...	...
			Total	...	.....	...	...	1,11,293	1,11,368	1,11,328	3	...
	Noakhali.	Miss M. D. J. Courjon ...	Miss M. D. J. Courjon§ ...	21	Act IV (B.C.) of 1870...	W.	1874	41,517	41,575	41,553	22	...
		Ganga Charan Mozumdar ...	Girindra Kumar Mozumdar ...	7	Ditto	W.	1879	329	329	329	...	...
			Sashi Mukhi	21								
		Bhubanjoy Shaha	Bhubanjoy Shaha	88	Act IX (B.C.) of 1879	W.	1895	453	453	453	...	...
		Panameah	Donor, Panameah	...	Govt. Order No. 735, dated 16th March 1881	T.	1881	...	...	...	...	...
			Total	...	.....	...	...	42,299	42,357	42,335	22	...
			Divisional Total ...	...	.....	...	...	1,53,592	1,53,725	1,53,663	25	...

* The ward died on the 21st January 1892. The Court of Wards will continue in charge of the estate under section 13 of

‡ This estate was released from

** This sum includes Rs. 8,181 for charities, including donations, Rs. 10,052, for pensions, and Rs. 2,908

† Of this sum Rs. 2,59,267 represent the value of the securities

†† This sum includes Rs. 27,305 for loan given to

¶ These two estates were taken in charge on the 15th February 1892 and 7th March

§ Attained her majority on the 20th January 1892, but on her application the Court of Wards declared her to be a

Rent and cesses due from the Estate to Superior Landlords.					Rent and cesses due to the Estate.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
702	803	731	..	72	69,732	77,551	59,457
21	29	21	...	1	22,533	49,491	13,412
82	87	55	...	32	1,44,648	2,42 109	92,071
805	912	807	...	105	2,36,913	3,69,151	1,64,940
41,961	43,194	41,657	...	1,737	4,79,036	6,03,358	4,74,645
67,519	67,574	67,574	...	...	2,06,761	3,74,621	2,26,023
5,195	5,904	5,365	...	596	14,890	22,838	10,995
1,14,675	1,16,672	1,14,596	...	2,333	7,01,587	10,90,817	7,11,663
556	556	556	....	...	36,875	48,270	36,424
558	1,056	381	...	675	13,508	28,508	15,500
1,980	2,876	1,725	...	1,151	6,164	9,730	5,462
178	178	...	...	178	17,005	58,824	12,173
608	1,216	608	...	608	6,186	8,138	5,449
3,880	5,882	3,270	...	2,612	79,738	1,53,470	75,008
313	313	313	...	...	1,131	1,463	1,203
1,19,682	1,23,779	1,18,986	...	5,050	10,19,369	16,14,891	9,52,814
...	...	...	...	...	20,531	56,270	29,110
8,871	12,348	11,712	...	636	20,307	42,758	23,401
...	...	...	...	...	1,361	3,123	1,742
30,074	34,020	29,672	54	4,254	1,19,966	3,27,135	1,35,529
30,074	34,020	29,672	54	4,254	1,21,327	3,30,258	1,37,271
5,872	10,348	4,578	...	5,770	70,482	3,37,435	84,110
44,817	56,716	45,962	54	10,660	2,32,647	7,66,731	2,23,982
6,854	6,854	6,854	...	...	70,044	78,607	72,599
1,153	1,153	1,150	...	3	8,839	10,392	9,037
22,109	22,170	22,171	...	2	46,222	58,320	46,254
2,589	2,589	2,589	...	...	36,656	45,333	38,452
2,730	2,730	2,730	...	...	13,448	18,335	13,847
140	140	117	...	23	1,131	1,486	1,147
5,464	5,574	5,496	7	71	35,132	42,050	34,903
2,641	2,642	2,630	...	12	14,023	18,132	14,066
1,107	1,783	1,578	...	119	9,556	23,942	9,782
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
44,787	45,635	45,315	7	230	2,35,951	2,96,697	2,40,087
333	758	277	152	329	67,202	81,842	67,167
3,249	4,404	3,566	445	393	7,035	12,480	7,025
9,130	11,018	9,245	415	2,275	18,579	42,829	20,091
72	372	372	...	...	631	631	631
13,084	17,452	13,460	1,012	2,997	93,447	1,37,791	94,014
57,871	63,087	58,775	1,019	3,227	3,29,398	4,34,488	3,35,001

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
85·2	1,627	16,467	6,087	99	15,762	1,771	83,176
59·4	733	35,340	22,590	516	940	1,392	38,638
63·6	3,014	1,47,074	31,825	2,111	23,956	5,788	1,55,751
69·6	5,374	1,98,887	60,502	2,526	40,664	8,951	2,77,583
98·8	23,996	1,94,717	1,32,987	1,94,541	1,00,974	2,35,648	11,38,795
109·3	9	1,48,589	58,633	3,366	27,897	74,284	3,90,203
73·8	...	11,843	1,462	54	633	1,728	14,872
101·4	24,005	3,55,149	1,93,082	1,97,961	1,29,504	3,11,660	15,43,870
98·7	578	11,268	893	482	1,267	1,507	40,578
114·7	971	12,037	164	14	...	....	15,078
88·6	1,574	2,694	14,884	20,426	60	1,211	42,043
71·5	...	46,651	10,303	31,052	3,409	140	63,137
88·0	...	2,689	203	...	...	...	5,652
94·0	3,123	75,339	32,447	51,974	4,796	2,858	1,67,083
106·3	...	250	98	...	5	...	1,306
93·4	32,502	6,20,625	2,86,129	2,52,461	1,74,969	3,23,469	19,89,842
141·7	11,494	15,666	7,391	784	187	180	37,658
115·6	...	19,267	...	946	...	...	24,437
127·5	...	1,381	726	15	...	...	2,483
112·9	70,340	1,20,842	68,032	6,059	1,572	16,909	2,28,101
113·1	70,340	1,22,223	68,758	6,074	1,572	16,909	2,30,584
48·3	8,049	2,94,676	84,068	2,218	1,351	61,704	1,84,351
96·2	90,483	4,51,832	1,61,117	10,022	3,110	78,799	4,77,030
102·3	...	5,990	4,259	1,851	103	1,089	80,501
102·2	...	1,364	3,071	100	283	446	12,937
100·0	...	12,087	4,611	1,208	12	1,916	54,001
104·8	72	6,822	7,542	889	3,900	3,784	54,567
102·9	...	4,510	3,076	280	38	970	18,211
101·4	180	159	460	7	5	135	1,754
99·3	144	7,014	5,069	276	630	2,512	43,300
100·3	...	4,009	4,684	189	36	1,647	20,572
102·3	...	14,160	852	...	...	1,131	11,765
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
101·7	396	56,121	31,624	4,750	5,007	14,230	2,97,698
99·9	2,990	11,685	3,583	2,434	1,310	3,072	77,566
99·8	184	5,280	543	755	1,038	1,271	10,632
108·1	776	21,962	9,443	2,465	88	4,743	36,830
100·0	...	...	906	...	233	...	1,470
101·5	3,950	38,927	14,176	5,654	2,669	9,086	1,26,498
101·7	4,346	95,048	47,799	10,404	7,676	23,316	4,24,196

and Trust Estates for the year 1891-92—continued.

DISBURSEMENTS.																							
Management of property.								Miscellaneous.															
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management charges proper (column 30) on collections and cess demand (column 19).	Construction and repairs of cutcherry buildings.	Survey and settlement.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doctor's fees and medicines.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings and other immovable property.	Improvement of land and property and benefit of ward.	District post assessment, municipal chaukidari and income taxes, embankment cesses, and irrigation rate.	Other payments.	General management, treasury and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,622	13·7	1,722	954	975	1,235	2,223	540	710	...	349	318	2,475	501	...	...	1,355	57,201	25,975	...	3,745
4,487	10·8	34	...	1,311	2,866	603	137	8	2,326	412	250	547	327	...	11,901	892	32,088	6,568	...	24,155
14,197	9·8	455	1,539	2,576	10,759	221	150	860	18,900	514	841	6,813	2,469	...	4,325	10,302	1,49,051	6,700	...	27,990
28,306	11·9	2,221	2,493	4,862	20,560	3,047	830	1,578	16,325	1,275	1,404	9,835	3,297	...	16,316	12,039	2,38,340	39,243	...	52,990
75,206	15·6	2,082	357	30,022	1,21,085	7,202	10,342	6,905	14,944	10,052	4,027	**74,831	4,759	3,485	2,06,092	1,93,813	8,93,509	2,45,220	3,075	16,98,650†
12,392	5·9	200	173	14,778	0	...	...	...	...	...	457	††36,804	2,225	4,800	55,531	60,988	3,82,568	57,635	143	...
2,429	16·3	238	...	103	2,013	30	...	...	170	102	146	3	188	...	...	385	13,053	1,819	...	...
90,087	12·8	3,175	530	45,588	1,24,004	7,241	10,342	6,905	15,123	10,244	4,630	1,11,188	7,172	8,285	2,61,623	2,55,184	12,39,130	3,04,680	3,218	16,98,650
6,490	17·0	200	220	330	12,105	328	120	25	1,000	2,741	233	930	458	...	...	144	37,243	3,290	...	214
5,241	38·7	...	...	115	1,921	200	...	...	...	...	91	18	...	900	...	...	14,118	1,500	1,903	...
981	15·9	...	...	1,484	1,727	171	...	...	100	...	57	281	153	253	...	391	8,188	33,855	...	...
2,750	16·1	...	...	2,902	2,340	232	14	...	134	...	56	50	408	...	...	276	15,579	47,558	...	...
109	1·7	...	...	12	...	...	...	1,350	...	473	24	...	...	...	...	...	6,447	205	...	...
15,580	10·9	200	220	4,843	18,093	931	134	1,375	1,234	3,214	461	1,279	1,019	1,153	...	811	89,615	86,408	1,903	214
120	10·6	...	...	4	320	46	...	...	...	...	...	14	15	...	...	...	832	474	...	...
1,84,093	13·1	5,596	3,343	55,397	1,63,877	11,325	11,312	9,858	32,682	14,733	6,495	1,22,200	11,503	9,438	2,77,939	2,68,634	15,58,977	4,36,805	6,121	17,51,854
3,572	17·3	204	3,040	485	15,370	...	...	...	...	...	96	50	223	...	...	...	25,661	11,997	...	...
702	3·4	...	...	1,253	1,902	341	22	...	74	...	60	...	53	1,117	...	384	18,281	6,156	4,963	...
122	8·9	...	...	31	303	...	...	...	...	...	6	...	29	...	...	...	1,254	1,229	...	...
17,877	14·9	2,431	3,750	10,889	20,467	...	92	...	51	25	649	1,602	3,335	85	...	15,631	1,52,189	75,912	66	...
17,999	14·8	2,431	3,750	10,920	20,770	...	92	...	51	25	655	1,602	3,364	85	...	15,631	1,54,443	77,141	66	...
18,354	26·0	2,303	445	20,604	37,206	151	439	21	3,724	159	565	4,612	2,771	1,600	...	18,770	1,24,826	59,525	75,075	...
40,027	17·4	5,028	7,235	33,852	75,248	502	553	21	3,849	175	1,382	6,264	6,411	2,802	...	34,755	3,22,211	1,54,819	80,104	...
4,213	5·9	482	772	1,944	4,534	...	30	24	...	110	675	...	865	...	...	1,952	78,381	2,190	...	...
1,269	14·2	60	74	219	2,305	288	...	...	200	...	52	...	110	...	...	375	10,681	2,234	...	7,615
4,126	8·9	315	556	2,126	3,102	1,014	...	36	304	17	131	...	509	5,877	...	1,605	46,821	7,180	8,902	...
4,424	10·5	305	741	1,754	4,251	2,145	40	...	503	·1,126	241	105	458	...	...	3,724	41,629	12,038	...	1,06,928
1,453	10·8	81	410	767	2,240	...	...	...	...	287	74	...	167	...	...	816	13,649	4,502	...	...
819	28·2	...	59	28	...	...	...	...	...	140	4	...	14	...	...	100	1,083	671	...	...
3,586	10·0	220	802	1,912	7,561	...	30	36	1,853	1,222	214	...	445	...	...	2,340	38,307	4,993	...	11,708
2,126	15·1	25	153	434	...	...	...	...	1,064	478	169	...	175	...	...	1,388	13,886	6,086	...	...
1,011	10·5	17	152	332	770	...	...	...	...	...	19	202	137	1,139	...	1,031	8,330	3,375	•4,696	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22,467	9·5	1 534	8,730	6,816	24,919	3,447	100	96	4,593	3,380	1,579	206	2,990	5,010	...	13,337	2,52,919	44,779	13,088	1,26,341
3,589	12·5	1,143	33	3,717	7,000	...	120	60	239	105	1,141	151	1,351	6,338	...	3,201	75,027	2,530	3,007	...
700	9·0	22	...	617	786	21	...	...	7	...	14	139	89	2,157	257	1,423	10,127	505	6,590	...
2,098	14·5	28	...	2,754	1,508	284	...	...	396	225	30	133	234	...	...	4,081	22,774	14,056	...	...
...	...	...	...	...	...	...	324	...	...	...	2	...	7	...	...	...	705	765	...	1,716
11,936	9·5	1,193	33	7,088	9,294	305	444	60	642	340	1,187	423	1,681	8,495	257	9,305	1,06,633	17,865	9,597	1,716
34,403	10·4	2,727	3,759	15,904	34,213	3,752	544	156	5,235	3,710	2,766	734	4,641	13,511	257	22,702	3,61,552	62,644	23,195	1,28,057

Act IX (B.C.) of 1879, until the conclusion of the litigation pending in the High Court as to the succession to the estate.
the 25th November 1891.
for printing press, Rs. 9,362 for cattle, and Rs. 34,369 for loan given to the younger wards' estate.
purchased from the funds of the younger wards' estate.
the senior ward's estate and Rs. 8,664 for drainage dues.
the 1st October 1891.
18½ respectively. The returns for the short periods they were under management during 1891-92 are blank.
disqualified proprietor under section 6 (*a*) of Act IX (B.C.) of 1879, and retained charge of the estate on her behalf.

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate— W. for Ward's estate. A. for Attached estate. E. for Encumbered estate. T. for Trust estate.	Year of assumption of charge.	Revenue and cesses due from the estate to Government. Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Patna.	Patna.	Bhugwant Narain Singh ...	Bhugwant Narain Singh ...	17	Act IV (B.C.) of 1870 ...	W.	1875	7,898	7,898	7,898	...	...
		Koer Bhugwant Prasad ...	Koer Bhugwant Prasad ...	15	Act IX (B.C.) of 1879	W.	1884	1,214	1,214	1,214	...	...
		Sukraj Rai	Ditto ...	14	Ditto ...	W.	1889	10,462	10,462	10,456	...	...
		Hardi	Krishna Prasad Narain Singh	12	Ditto ...	W.	1891	3,471	4,342	4,342	...	...
			Total ...	...	.....	...	...	32,045	32,916	32,910	...	...
	Gaya.	Tikari	Kumar Gopal Saran Narain Singh.	8	Act IX (B.C.) of 1879	W.	1885	2,52,811	2,52,872	2,52,006	...	951
		Deo	Raja Bhikham Narain Singh Bahadour.	...	Act IX of 1886 ...	E.	1886	26,342	26,342	26,342	...	...
		Chandragurh	Indra Deo Narain Singh ...	10	Act IX (B.C.) of 1879	W.	1891	1,331	1,331	1,321	...	10
			Total ...	...	.....	...	...	2,80,484	2,80,545	2,79,669	...	941
	Shahabad.	Balbhadra Prasad Singh ...	Balbhadra Prasad Singh ...	12	Act IX (B.C.) of 1879	W.	1887	2,767	3,146	3,146	...	...
		Chandra Kumar ...	Deo Kumar	13	Ditto ...	W.	1887	17,967	17,967	17,967	...	...
			Dharam Kumar	9								
		Harbans Narain Singh* ...	Harbans Narain Singh ...	9	Ditto ...	W.	1888	1,168	3,528	3,528	...	...
			Total	...	.....	...	...	21,902	24,641	24,641	...	...
	Darbhanga.	Narhan	Barma Narain Singh	20	Act IV (B.C.) of 1870	W.	1877	42,102	42,102	42,172	...	...
		Jogarah	Donor Syed Mahomed Taki Khan.	...	Government Order No. 735, dated 10th March 1881.	T.	1881	1,999	1,984	1,984	...	...
			Total	...	.....	...	...	44,101	44,140	44,156	...	...
			Divisional Total ...	...	.....	...	...	3,78,532	3,82,248	3,81,376	...	941
Bhagalpur.	Bhagalpur.	Lugma	Sumput Bati Kumari	47	Act IV (B.C.) of 1870	W.	1877	2,347	2,347	2,347	...	...
			Bunsraj Bati Kumari ...	44								
			Nityanand Sireh	21								
		Srinagar*	Kamalanund Singh	15	Act IX (B.C.) of 1879	W.	1882	14,903	14,975	14,975	...	...
		Cleveland	Kalkanund Singh	12	Government order No. 735, dated 10th March 1881.	T.	1881	13	43	43	...	...
			....	...								
			Total	...	.....	...	...	17,323	17,365	17,365	...	...
	Purnea.	Mirza Mahomed Hossein ...	.....	...	Government order No. 735, dated 10th March 1881.	T.	1881	401	401	401	...	...
	Southal Parganas.	Narainpur	Ahlad Kumari...	05	Regulation X of 1793...	W.	1857	207	207	207	...	...
		Panasi	Madhab Kumari	53	Act IV (B.C.) of 1870	W.	1873	602	602	602	...	...
			Peyag Kumari	50								
		Sankara	Siva Sundari	43	Act IX (B.C.) of 1879	W.	1885	2,757	2,757	2,757	...	...
		Rohini	Krishna Kumari	59	Ditto ...	W.	1886	3,149	3,149	3,149	...	...
			Total	...	.....	...	...	6,775	6,775	6,775	...	...
			Divisional Total ...	...	.....	...	...	24,539	24,001	24,001	...	...
Orissa.	Cuttack.	Kanika	Nripendra Nath Bhanj† ...	10	Act IX (B.C.) of 1879...	W.	1891	27,625	27,600	27,600	...	...
		Haripa	Sri Charan Patnaik ...	20	Act IV (B.C.) of 1870	W.	1874	1,234	1,234	1,234	...	...
		Palda	Ditto	20	Ditto	W.	1874	3,201	3,201	3,201	...	...
		Medhupore	Narayan Chandra Dhir ...	10	Act IX (B.C.) of 1879	W.	1888	11,571	11,579	11,579	...	...
			Baldeb Chandra Dhir ...	6								
			Total	...	.....	...	...	43,631	43,614	43,614	...	...
	Puri.	Rorhung	Lokenath Bidyadhar Mahapatra.	13	Act IX (B.C.) of 1879	W.	1878	3,801	3,801	3,793	...	...
	Balasore.	Jamkunda	Surendra Nath Singh	15	Act IX (B.C.) of 1879	W.	1882	1,616	1,616	1,616	...	...
		Shahabunder	Srichandan Brindabun Chandra Rai.	18	Ditto	W.	1889	6,806	7,076	7,076	...	...
			Total	...	.....	...	...	8,422	8,692	8,692	...	...
			Divisional Total ...	...	.....	...	...	55,754	56,107	56,099	...	...

‡ This sum includes Rs. 8,725 on account of pay of farashes, chopdars and gardeners, Rs. 30,029

§ This sum includes the value (Rs. 10,000,

* These two estates were released

† This is the estate of Raja Poddolabh Bhanj of Kanika, which was taken in charge in 1864 under Act XXXV of 1858, and is retained in charge after his death on the 25th March

Rent and Cesses due from the Estate to Superior Landlords.					Rent and cesses due to the Estate.		
Current demand	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs. S	Rs. S	Rs. S	Rs. S	Rs. S	Rs. S	Rs. S	Rs. S
...	...	...	...	...	21,160	34,541	19,802
...	...	...	...	...	7,733	13,400	2,976
3,333	12,230	3,006	...	9,224	63,408	1,28,721	58,275
28	84	...	...	84	10,200	21,365	12,578
3,364	12,320	3,009	...	9,311	1,02,561	1,98,036	93,631
53,922	56,053	50,340	...	1,810	6,80,215	14,17,611	7,12,864
...	...	...	...	...	1,30,797	2,75,357	1,10,337
2,934	4,362	2,124	...	2,238	10,374	15,914	10,386
56,856	60,415	52,464	...	3,548	8,21,386	17,08,882	8,33,587
204	234	196	...	38	12,194	16,631	9,664
...	...	...	...	...	58,673	1,94,729	67,755
13	13	53	...	...	3,957	13,870	5,583
217	247	249	...	38	74,824	2,25,230	83,002
33	77	28	...	49	1,80,357	3,67,290	1,70,910
...	...	...	...	...	3,749	4,776	4,449
33	77	28	...	49	1,98,106	3,72,066	1,75,359
60,470	73,059	55,750	...	12,946	11,91,877	25,04,214	11,85,579
...	...	...	...	...	18,180	23,714	10,678
3,182	3,182	3,182	...	...	69,135	6,06,486	33,566
...	...	...	...	...	307	619	168
3,182	3,182	3,182	...	...	87,622	6,30,819	44,412
...	...	...	...	...	1,054	1,207	939
...	...	...	...	...	4,619	4,694	4,694
...	...	...	...	...	4,318	4,426	4,318
...	...	...	...	...	14,322	14,322	14,255
...	...	...	...	...	23,949	29,026	25,734
...	...	...	...	...	47,108	52,468	49,001
3,182	3,182	3,182	...	...	1,35,784	6,84,494	94,352
...	...	...	...	...	1,15,602	1,23,756	1,12,135
376	553	381	...	182	4,204	7,762	2,160
74	80	75	...	5	6,350	9,344	6,072
58	58	...	...	58	32,637	59,500	32,908
508	701	456	...	245	1,58,853	2,00,362	1,53,875
316	316	316	...	...	5,901	8,276	5,537
12	12	12	...	...	8,196	8,469	7,872
1,065	2,017	985	...	1,032	22,741	80,200	38,637
1,077	2,029	997	...	1,032	30,937	88,669	46,509
1,901	3,046	1,769	...	1,277	1,05,691	2,97,307	2,05,921

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
23	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
93·5	...	14,764	5,850	...	1,353	1,449	28,454
38·4	...	10,241	3,369	1,482	2	...	7,829
91·9	6,686	64,344	1,076	798	499	1,338	61,986
122·5	...	8,789	...	...	...	...	12,578
91·2	6,686	98,138	10,295	2,280	1,854	2,787	1,10,847
104·7	75,617	6,17,587	98,673	13,474	7,615	31,575	8,64,201
84·3	67,402	98,468	45,639	215	5,38,217	1,434	6,95,842
100·1	...	5,528	51	23	2,219	39	12,718
101·4	1,43,019	7,21,583	1,44,363	13,712	5,48,051	33,048	15,72,761
79·2	566	6,401	6,765	...	...	...	16,429
115·6	2,270	1,24,704	9,929	1,490	571	...	79,745
141·0	...	8,722	872	...	1,134	111	7,760
110·9	2,836	1,39,827	17,566	1,490	1,705	111	1,03,874
90·2	...	1,07,232	64,837	440	4,701	16,039	2,56,027
118·6	36	291	1,112	...	2,723	...	8,284
90·8	36	1,07,523	65,949	440	7,424	16,039	2,65,211
91·0	1,52,577	11,57,071	2,38,173	17,922	5,59,034	51,985	20,52,603
58·7	690	11,028	2,935	73	30	40	13,756
48·5	26,444	5,46,476	1,31,486	4,428	7,159	17,276	1,93,915
54·7	...	451	907	...	19	...	1,004
50·6	27,134	5,58,855	1,35,328	4,501	7,208	17,316	2,08,765
89·0	16	252	651	...	457	...	2,047
100·0	...	...	3,820	...	46	...	8,069
102·3	...	108	3,451	3	145	...	7,917
99·5	...	67	7,572	...	1,220	...	23,047
107·4	...	3,292	24,489	59	2,078	...	52,360
104·0	...	3,467	38,841	62	3,489	...	91,393
69·4	27,150	5,62,574	1,74,820	4,563	11,154	17,316	3,02,205
96·0	8,377	7,783	90,487	11	10,530	1,421	2,14,584
51·3	1,207	4,395	1,842	11	204	...	4,217
105·0	774	1,898	6,759	116	290	...	18,840
100·8	4,596	24,284	18,882	517	4,549	...	56,856
96·8	9,954	38,360	1,17,970	655	15,582	1,421	2,89,503
93·8	...	2,723	4,822	127	398	212	11,096
96·0	266	331	7,361	14	181	...	15,428
169·9	26,332	15,231	21,504	1,734	368	...	62,303
150·3	26,598	15,562	28,925	1,748	549	...	77,731
105·2	86,552	56,645	1,51,717	2,530	16,529	1,633	3,78,330

Trust Estates for the year 1891-92—continued.

DISBURSEMENTS																				
Management of property.							Miscellaneous.													
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management charges proper (column 30) on current rent and cess demand.	Construction and repairs of cutcherry buildings.	Survey and settlement.	Law expenses.	Maintenance of proprietor and family, including marriage ceremonies, doctor's fees and medicines.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	District pest assessment, Municipal chaukidari and income taxes, embankment cesses and irrigation rates.	Other payments.	General management, treasury and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
Rs. 2,283 218 6,553 435	Rs. 10·7 9·2 10·3 4·2	Rs. 60	Rs.	Rs. 53 364 5,548 50	Rs. 3,121 1,747 5,611 46	Rs. 674 229 548 ...	Rs.	Rs.	Rs. 2,305 781 782 ...	Rs. ... ... 4 ...	Rs. 294 61 376 9	Rs. ... ... 1,684 ...	Rs. 207 114 860 127	Rs. 47 1,845 5,479 ...	Rs. 2,009	Rs. 270 ... 3,806 270	Rs. 24,217 7,023 55,598 5,257	Rs. 4,237 800 6,388 7,831	Rs. ... 2,870 27,088 ...	Rs. 31,025 ... 14,380 ...
2,989	9·7	60	...	5,025	15,525	1,451	...	...	3,818	4	650	1,684	1,308	7,371	4,045	4,346	92,095	18,752	29,964	46,005
81,710	12·0	3,641	819	31,409	1,48,989	3,269	6,076	1,905	55,483	4,324	7,251	44,971‡	15,364	20,108	...	25,650	7,59,315	1,04,886	35,356	1,89,340§
11,704	8·2	96	...	4,356	14,997	...	228	48	2,039	...	209	144	1,732	6,11,728	...	1,518	6,75,198	20,044	8,13,966	...
1,585	15·2	...	...	43	1,589	119	6	4	38	...	4	8	277	3,217	...	69	10,404	2,314	28,151	...
94,999	11·8	3,794	819	35,808	1,65,576	3,388	6,310	1,957	57,560	4,324	7,524	45,123	17,373	6,41,053	...	27,237	14,44,917	1,27,844	8,77,473	1,89,340
1,508	13·1	...	...	20	1,635	715	...	...	110	...	42	230	140	1,610	...	...	8,875	7,554	4,601	...
7,568	12·8	426	150	4,001	2,280	330	...	84	5	...	201	999	...	1,137	24,331	1,377	61,468	18,277	1,02,302	24,331
584	14·7	28	...	585	478	48	...	...	...	...	32	...	46	1,928	...	82	7,392	308	1,36,088	...
9,750	13·0	454	150	5,212	3,793	1,093	...	84	124	...	275	1,229	195	4,684	24,331	1,459	77,735	26,139	3,05,551	24,331
27,077	14·6	100	149	7,212	34,254	10,843	875	86	7,093	25	1,734	5,418	3,041	17	5,267	21,717	1,08,805	58,622	...	1,09,418
459	12·2	10	...	...	...	...	1,200	...	...	...	9	...	47	...	...	...	3,709	4,575	...	...
28,136	14·5	110	149	7,212	34,254	10,843	2,075	86	7,093	25	1,743	5,418	3,088	17	5,267	21,717	1,72,014	93,197	...	1,09,418
1,42,874	11·9	4,358	1,121	54,257	3,10,147	16,781	8,382	2,127	68,195	4,353	10,192	53,354	21,964	6,53,125	33,643	54,750	17,86,761	2,65,932	12,13,088	3,09,094
2,279	12·5	427	...	1,308	3,100	...	18	18	85	...	52	445	207	...	...	40	10,386	3,370	34,818	...
21,664	31·3	680	2,853	16,444	19,254	914	45	541	380	580	944	3,129	915	...	85,330	5,780	1,08,410	25,505	9	1,88,877
48	15·6	...	...	26	...	...	...	...	...	...	...	...	8	...	...	...	124	970	...	537
23,991	27·3	1,107	2,853	17,837	13,354	914	63	559	465	580	996	3,574	1,130	...	85,330	5,820	1,78,920	29,845	34,827	1,89,414
19	1·8	...	...	...	...	...	697	...	558	...	...	42	20	...	...	...	1,797	250	...	6,622
1,025	22·1	...	...	503	2,539	...	51	89	300	...	44	...	...	...	...	...	4,760	3,369	...	...
999	23·6	15	467	...	2,099	...	24	...	...	100	247	...	...	...	...	...	4,634	3,383	...	...
2,820	10·6	...	6,101	7	1,030	725	218	...	64	256	93	37	...	360	...	...	15,055	7,089	4,681	...
4,259	17·5	100	2,046	17	12,863	177	60	108	...	1,500	2,523	105	...	...	...	...	26,900	25,960	...	19,305
9,090	10·3	115	8,614	529	19,092	902	353	147	364	1,856	2,907	142	...	360	...	...	51,252	40,141	4,681	19,305
33,106	24·3	1,222	11,467	18,366	32,446	1,816	1,113	706	1,387	2,436	3,903	3,758	1,150	360	85,330	5,820	2,31,989	70,230	39,508	2,15,341
12,515	10·8	2,064	57,960	146	46,512	490	2,823	1,355	8,086	10,004	456	260	2,255	...	...	70	1,73,156	41,428	...	1,08,644
376	8·0	15	...	...	1,045	...	...	...	129	9	...	...	52	...	...	...	3,332	985	...	5,470
786	12·3	124	...	278	1,011	...	...	...	76	...	29	5	80	...	...	...	6,255	7,501	...	7,507
4,833	14·8	...	41	549	9,045	256	21	...	302	443	181	595	276	1,435	...	...	30,246	26,010	...	...
18,510	11·6	3,123	57,001	973	58,843	746	2,344	1,355	8,074	11,056	666	860	2,663	1,435	...	70	2,13,389	76,014	...	1,21,021
169	2·7	...	...	175	1,114	41	...	...	129	...	79	1	73	...	...	...	5,874	5,229	...	2,684
1,130	13·7	...	...	42	223	709	...	...	49	156	31	62	106	...	5,491	...	9,618	3,810	...	5,362
3,745	10·4	1,823	282	2,854	2,205	1,451	...	...	180	1,542	172	87	464	...	...	...	22,896	39,407	...	...
4,875	18·7	1,823	282	2,896	2,428	2,151	..	...	229	1,698	203	149	570	...	5,491	...	32,514	43,217	...	5,362
28,545	12·0	4,946	57,783	4,044	62,385	2,968	2,344	1,355	9,032	12,754	941	1,010	3,366	1,435	5,491	70	2,51,277	1,27,033[3]	...	1,29,067

for stables feed and keep of live stock, and Rs. 2,034 for press establishment.
of railway shares.
on the 31st July and 13th July 1891 respectively.
1891, on behalf of Nripendra Nath Bhanj, adopted son of the late Raja's wife, who was declared on the 3rd August 1891 to be a minor under section 6 (*b*) of Act IX (B.C.) of 1870.

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate— W. for Ward's estate. A. for Attached estate. E. for Encumbered estate. T. for Trust estate.	Year of assumption of charge.	Revenue and cesses due from the estate to Government.				
								Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Chota Nagpur.	Hazaribagh.	Dhanwar	Maharaja Ran Bahadoor Narain Deo.	67	Act XXXV of 1858 ...	W	1864	12,326	12,326	12,326	...	...
		Jagadih	Raja Harem Khan	...				...	...	...	...	...
		Marafari	Thakur Ram Bhunjun Singh	...			1878	...	...	...	...	...
		Parasawan	Lachman Singh	...				...	...	...	...	...
		Doranda	Tekait Dulip Narain Singh ...	...				2,540	2,540	2,540	...	...
		Asko	Tekait Debi Prasad Singh ...	...			1879	380	380	380	...	...
		Satgawan	Tekait Jhan Narain Singh ...	...								
		Chakmanjo	Tekait Toolsi Narain Singh ...	...	Act VI of 1876 ...	E	1880	3,421	3,421	3,421	...	...
		Dighi	Tekait Jhamon Narain Singh	...								
		Hursote	Raja Ram Karan Deo ...	...			1881	288	288	288	...	...
		Karharbari	Tekait Sidh Nath Singh ...	...				314	314	314	...	...
		Chowparan	Mahton Dulur Singh ...	...			1886	...	...	...	...	...
			Mahton Ghansam Singh ...	...			1891	1,340	1,572	1,572	...	...
							1891	105	105	105	...	...
			Total ...	...	.....	...	...	20,780	21,012	21,012	...	...
	Lohardaga.	Bhonro	Pandai Hurnath Rai	...				...	...	...	...	...
		Panira	Lal Jug Mohan Sahi	...				...	...	...	...	...
		Budia	Lal Luchman Sahi	...				...	...	...	...	...
		Kankey	Lal Sibnath Sahi	...				...	...	...	...	...
		Barhadih	Manki Gunga Dhur Sing ...	...				...	...	...	...	...
		Burway	Tekait Raghubar Si	...				...	...	...	...	...
		Hoorhoori	Baraik Harak Nath Sahi ...	...				...	...	...	...	...
		Arroea	Gopal Nath Towary	...				...	...	...	...	...
		Jungi	Lal Kassi Nath Sahi	...			1879	...	...	...	...	...
		Tilmi	Thakur Pani Mutoop Nath Sahi.	...				...	...	...	...	...
		Lalgunge	Chat Lal Mokund Nath Sahi Deo.	...				...	...	...	...	...
		Sundari*	Baraik Moni Nath Singh ...	...				...	...	...	...	...
		Ootka	Lal Jugpat Nath Sahi Deo ...	...				...	...	...	...	...
		Budia	Mussamut Anand Kuor ...	...				...	...	...	...	...
		Akasi	Bishnath Sahi	...				...	...	...	...	...
		Dehat Uparpat*	Baraiat Mritonjoy Nath Sahi Deo.	...				...	...	...	...	...
		Kairo	Thakur Radha Nath Sahi ...	...				...	...	...	...	...
		Siri	Thakur Jit Nath Sahi ...	...	Act VI of 1876 ...	E		...	...	...	...	...
		Mesra	Thakur Udit Narain Sikhur...	...				...	...	...	...	...
		Jelinga*	Sib Narain Sahi	...				...	...	...	...	...
		Bokrunda	Bhya Baneshar Nath Sahi ...	...				...	...	...	...	...
		Khuntipatti	Shib Narain Sahi	...				...	...	...	...	...
		Loohata	Manki Uttir Sahi	...			1880	...	...	...	...	...
		Mardhan	Thakur Chytan Singh ...	...				...	...	...	...	...
		Jonah	Manki Bhola Sahi	...				...	...	...	...	...
		Bethat	Bhya Abhoy Nath Sahi ...	...				...	...	...	...	...
			Bhya Amar Deo Nath Sahi									
			Bhya Juggut Deo Nath Sahi					...	...	...	...	...
			Bhya Baldeo Nath Sahi ...									
		Barenda	Tekait Brojo Gopal Singh ...	...				...	...	...	...	...
		Hatteo Kursey...	Lal Runwari Sahi	...				...	...	...	...	...
		Akasi	Bhya Ram Nath Sahi	...				...	...	...	...	...
		Roru	Panday Ramnath Sai									
			Panday Harinath Rai ...	...				...	...	...	...	...
			Panday Bhairo Nath Rai				1882					
		Nagra	Lal Gopal Nath Sahi	...				...	...	...	...	...
		Basia	Baraik Padman Singh ...	...			1891	...	...	...	...	...
			Total ...	...	.....	...	...	...	...	...	...	...
	Palkmau.	Panjri Kallan	Protap Singh	44	Act XXXV of 1858 ...	W	1875	...	...	...	...	...
		Namsedag	Bhanpertap Singh ...	...			1878	...	...	...	...	...
		Saridih	Bisseswar Singh...	...			1880	...	...	...	...	...
			Thakur Mukeshanand ...	...			1882	...	...	...	...	...
		Manka	Bisseswar Singh and Bishnath Singh, sons of Kuor Bhikari Singh (deceased).	...	Act VI of 1876 ...	E						
		Gurwa	Ranjit Singh	...			1891	...	...	...	...	...
		Monatut†	Mowar Amarjit Singh...	...			1892	...	...	...	...	...
			Total ...	...	.....	...	...	...	...	...	...	...
	Manbhum.	Jhaldah	Adhar Singh	15			1883	4,801	4,801	4,801	...	...
		Begoon Koodar	Radhika Kumari	13			1884	2,619	2,619	2,619	...	...
		Jheria	Joymongul Singh	19	Act IX (B.C.) of 1879	W	1888	7,263	7,263	7,263	...	...
		Nagore Kiari	Lal Behari Singh	8			1889	1,181	1,181	1,181	...	...
		Pandra ‡	Sib Narain Singh and Jagat Narain Singh (minor sons of Ananta Narain Singh).	...				2,737	2,737	2,737	...	...
		Manbazar	Radha Govind Narain Deo (son of late Kishori Prosad Narain Deo).	...			1878	4,786	4,786	4,786	...	...
		Nowagurh 3rd kismut ...	Thakur Giridhari Singh ...	...				312	312	312	...	...
		Kalimati*	Jagannath Singh Manki (son of late Chamoo Singh Manki).	...	Act VI of 1876 ...	E		...	...	...	...	...
		Henala	Kisori Prasad Narain Singh (son of late Dalgobind Singh).	...			1882	693	693	693	...	...
		Sinsa	Radha Gobind Singh Manki (son of late Raghu Nath Singh).	...			1884	...	...	...	...	...
		Tundi	Baikuncha Narain Singh ...	...			1888	3,132	3,132	3,132	...	...
		Burrabhum	Brojo Kishore Singh	...			1889	7,054	7,054	7,054	...	...
			Total ...	...	.....	...	...	34,578	34,578	34,578	...	...
Singhbhum.		Chainpore	Raghu Nath Mahapatra ...	...			1880	...	...	...	...	...
		Kera	Chandra Bhanoo Singh ...	...	Act VI o. 1876 ...	E	1881	...	...	...	...	...
		Dhalbhum	Sutrughan Dhal	...			1886	14,257	14,257	14,257	...	...
			Total ...	...	.....	...	...	14,257	14,257	14,257	...	...
			Divisional total ...	...	... ...	...	...	69,624	69,847	69,847	...	...
			GRAND TOTAL OF APPENDIX.	..	.....	...	...	40,01,160	40,30,916	40,09,301¶	3,980	12,828

* These four estates were released on the 26th May 1891, 20th
† This estate was taken in charge on the 19th February 1892. The return
¶ Excludes after adjustment advance payments of
§ Excludes after adjustment advance payments of
‖ Excludes after adjustment advance collections

Rent and cesses due from the estate to superior landlords.					Rent and cesses due to the estate.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs. 3,368	Rs. 3,368	Rs. 3,368	Rs. ...	Rs. ...	Rs. 54,441	Rs. 71,809	Rs. 54,719
578	578	578	...	...	2,912	4,486	3,200
322	322	322	...	...	2,230	2,294	2,175
430	430	122	308	...	2,682	2,973	2,926
...	...	...	...	...	15,941	23,345	16,000
...	...	...	...	...	2,589	4,169	2,489
...	...	...	...	...	21,389	42,830	20,213
...	...	...	...	...	1,899	3,911	2,650
...	...	...	...	...	2,449	3,529	2,054
1,542	1,542	1,542	...	...	13,889	16,890	14,221
...	...	...	...	...	4,149	13,776	4,835
1,640	1,640	...	...	1,640	3,675	4,981	5,890
7,880	7,880	5,932	308	1,640	1,28,254	1,94,993	1,31,302
160	160	160	...	...	1,499	1,685	1,513
165	165	165	...	...	1,503	1,690	1,454
207	207	207	...	...	1,559	2,953	1,385
144	144	144	...	...	1,073	1,865	1,023
1,182	1,182	1,182	...	...	2,965	5,014	2,398
4,983	4,983	4,983	...	...	13,405	20,159	12,480
268	268	268	...	...	1,619	1,923	1,569
250	250	250	...	...	2,239	2,576	2,262
357	1,285	...	...	1,285	1,439	2,222	1,506
671	671	671	...	...	3,557	8,369	3,843
534	901	901	...	...	6,193	10,044	6,415
...	...	...	...	...	...	939	...
377	377	377	...	...	2,655	2,938	2,567
433	433	433	...	...	2,084	3,391	1,898
259	259	259	...	...	939	1,225	832
...	...	...	...	...	...	29,154	221
3,681	3,681	3,681	...	...	8,860	22,646	10,490
1,344	1,402	1,402	...	...	5,427	14,080	4,538
288	288	288	...	...	1,826	2,345	1,702
...	...	...	...	...	...	2,251	1,696
77	77	77	...	...	654	1,411	545
720	720	720	...	...	1,380	1,866	1,803
826	826	826	...	...	1,688	3,698	2,235
1,052	1,052	400	...	652	2,536	2,984	2,189
406	406	406	...	...	1,774	2,076	1,786
225	225	225	...	...	1,576	1,795	1,563
1,655	1,655	1,655	...	...	3,838	8,413	3,123
128	128	128	...	...	805	884	797
84	84	84	...	...	704	1,231	698
454	472	400	49	23	2,714	4,207	2,651
422	422	422	...	...	3,527	4,469	3,578
3,602	3,602	3,602	...	...	8,173	13,771	7,046
14,914	26,445	24,436	49	1,960	88,259	1,84,962	87,005
40	40	40	...	...	630	760	315
366	366	366	...	...	2,801	4,235	2,728
61	61	61	...	...	430	712	426
351	355	355	...	...	1,840	2,601	1,892
223	223	88	...	135	3,390	3,390	2,611
...	...	...	...	...	...	...	...
1,041	1,045	910	...	135	9,091	11,698	7,972
...	...	...	..	...	12,473	15,633	11,808
...	...	...	...	...	14,466	17,541	14,037
90	116	90	...	26	41,099	57,536	40,848
...	...	...	...	...	9,122	10,602	8,486
...	...	...	...	...	24,184	29,030	21,118
...	...	...	...	...	14,016	23,717	13,421
...	...	...	...	...	2,256	3,096	1,902
634	708	634	...	74	3,602	5,348	3,534
...	...	...	...	...	2,769	3,578	2,769
521	521	594	...	...	2,648	4,780	2,852
...	...	...	...	...	18,767	23,272	18,121
...	...	...	...	...	28,698	29,485	27,479
1,245	1,345	1,318	...	100	1,74,100	2,23,417	1,63,435
90	90	90	...	...	2,855	2,855	2,855
...	...	...	...	...	461	461	461
...	...	...	...	...	77,866	2,44,028	82,228
90	90	90	...	...	81,182	2,47,344	85,544
25,170	36,805	32,686	357	3,885	4,80,886	8,63,414	4,78,948
3,69,540	4,50,824	3,96,902§	4,876	44,711	91,53,100	1,69,20,117	91,37,823‖

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
100·5	2,151	14,727	15,798	667	843	758	72,785
109·8	...	1,110	675	65	580	10	4,536
97·1	10	59	12	...	120	10	2,817
109·0	50	110	604	...	...	239	3,829
100·3	...	7,030	1,968	3	207	21	18,190
90·1	83	1,560	203	32	...	10	3,734
94·5	246	22,794	3,298	78	25	1,498	25,112
139·5	133	1,146	286	97	5	6	3,044
83·8	24	1,448	728	27	31	...	2,840
102·3	19	3,227	1,886	9	...	423	16,539
116·5	...	10,663	...	...	17	...	4,553
158·3	...	1,276	...	...	1	...	7,821
102·3	2,716	65,168	25,518	978	1,835	2,975	1,62,608
100·9	19	154	185	...	2	43	1,743
96·7	9	203	80	...	1	46	1,581
88·8	313	1,254	313	19	1	47	1,704
95·3	...	842	39	9	1	31	1,103
80·9	274	2,419	304	...	136	66	2,984
93·0	...	7,084	2,111	264	1,198	348	16,301
96·9	5	340	386	29	17	41	2,042
101·4	44	208	251	...	3	64	2,579
104·6	225	401	380	26	1	45	1,958
108·0	241	4,200	509	358	3	88	4,801
103·5	...	3,051	1,171	54	6	250	7,896
...	...	939	209	...	...	63	272
96·6	94	313	773	4	2	65	3,411
91·0	268	1,241	595	13	2	56	2,564
88·6	176	217	196	...	1	20	1,068
...	...	28,958	3,716	...	...	999	4,936
118·3	259	11,902	2,330	335	18	195	13,377
82·6	275	9,865	858	228	5	213	5,841
93·7	79	554	694	...	2	54	2,482
...	295	320	165	...	...	51	1,852
83·3	133	731	80	...	...	22	647
130·5	...	424	214	10	287	41	2,354
152·4	75	1,347	684	127	58	46	3,147
86·3	85	556	484	...	2	64	2,739
97·8	87	252	302	8	2	47	2,095
99·1	65	175	294	...	11,204	41	13,102
81·3	591	4,699	502	234	13	108	3,980
99·0	20	67	185	...	1	15	998
91·3	165	871	69	9	1	21	798
97·6	886	724	715	15	29	75	3,485
101·4	205	690	696	34	4	99	4,411
86·2	...	6,729	...	...	108	32	7,186
99·3	4,838	92,857	19,585	1,776	18,107	3,394	1,25,557
50·0	7	438	1,631	...	134	12	2,092
97·3	119	1,888	938	79	...	25	3,770
99·0	73	213	85	...	...	10	521
102·8	225	484	275	26	...	20	2,213
77·0	...	779	...	...	1,001	...	3,612
...	...	...	...	...	...	...	...
87·6	424	8,302	2,029	105	1,135	67	12,208
94·6	163	3,662	3,042	290	...	757	15,895
97·0	554	2,950	2,236	567	1,295	1,514	19,644
99·3	1,073	15,614	5,937	2,003	2,014	3,402	55,004
94·1	586	1,745	831	227	133	473	10,159
87·3	131	8,450	5,318	206	...	2,047	28,089
95·7	630	8,688	5,040	322	1,142	653	21,178
86·9	66	1,065	1,077	31	...	332	4,002
98·1	159	1,655	1,415	44	15	235	5,243
100·0	...	819	306	26	...	186	3,387
107·6	794	1,138	37	49	...	149	3,086
96·5	412	4,760	11,391	251	36	1,140	30,939
95·7	...	2,000	1,480	...	...	...	28,059
99·5	4,568	52,552	38,710	4,016	4,635	10,887	2,24,683
100·0	...	...	2,283	...	87	106	5,331
100·0	...	...	157	...	...	2	620
105·6	17,332	1,44,468	14,204	3,571	2,583	7,762	1,10,438
105·3	17,332	1,44,468	16,734	3,571	2,670	7,870	1,16,389
99·5	29,878	3,58,147	1,63,476	10,446	23,383	25,193	6,41,445
99·8	12,12,179	65,60,202	18,15,818	3,95,069	11,31,466	12,50,559	1,37,36,235

and Trust Estates for the year 1891-92— concluded.

DISBURSEMENTS.																				
Management of property.							Miscellaneous.													
Manager's pay, establishment, allowances and contingencies.	Percentage of management charges proper (column 30) on current rent and cess demand (column 19).	Construction and repairs of cutcherry buildings.	Survey and settlement.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doctors' fees and medicines.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of communal buildings and other immovable properties and amenities.	Improvement of land and property and benefit of ward.	District post, assessment, municipal chaukidari and conservancy taxes, embankment cesses, and irrigation rate.	Other payments.	General management, treasury and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
Rs. 8,262	*1511	140	148	Rs. 2,410	Rs. 29,109	Rs. 2,401	Rs. 1,154	Rs. ...	Rs. 1,670	Rs. 100	Rs. 714	Rs. 2,188	Rs. 1,059	Rs. 284	Rs. ...	Rs. 894	Rs. 57,330	Rs. 15,455	Rs. ...	Rs. ...
322	11·0	10	...	12	410	... 22	24	...	100	...	...	96	37	2,340	...	276	4,214	332	4,301	...
290	9·3	8	...	5	240	12	...	...	...	...	...	405	28	700	...	10	2,021	296	5,540	...
959	10·0	39	...	14	640	...	...	...	...	12	...	...	33	1,807	...	370	3,406	423	11,102	...
1,316	7·6	58	...	305	1,410	...	12	...	...	...	...	88	102	10,410	...	286	16,628	1,561	54,303	...
231	8·9	9	...	9	330	...	...	...	...	...	...	14	96	32	1,200	...	131	2,438	290	12,105	...
2,017	9·4	70	...	201	2,030	...	...	...	...	...	...	130	432	20	12,480	...	107	21,226	3,880	1,46,522	...
174	9·1	7	...	8	790	...	...	...	...	...	...	10	44	24	1,236	...	37	2,622	422	13,926	...
208	8·2	9	...	16	110	...	...	...	100	...	...	11	90	31	1,250	...	57	2,196	644	20,740	...
1,243	8·0	43	...	43	3,100	...	10	10	...	...	...	9	90	171	7,833	...	397	14,555	1,084	69,208	...
...	...	...	...	...	77	...	...	...	...	...	...	...	80	...	...	...	46	1,775	3,077	3,82,187	...
73	1·9	...	...	...	...	...	...	...	...	...	...	...	28	...	...	...	52	318	5,503	23,151	...
14,218	11·0	419	144	3,111	29,346	2,521	1,212	10	1,870	200	188	3,817	1,883	39,309	...	2,757	1,28,739	33,800	8,08,031	...
114	7·0	...	...	11	70	...	...	...	...	...	...	...	18	1,208	...	37	1,694	119	4,070	...
125	8·3	...	...	18	122	...	...	...	...	...	...	1	21	976	...	44	1,472	109	5,400	...
108	6·9	...	...	25	150	...	6	6	...	...	...	...	19	1,150	...	30	1,712	48	2,087	...
85	7·9	...	...	21	140	...	...	...	...	...	...	...	13	645	...	20	1,029	81	2,770	...
224	7·5	...	...	200	405	105	...	...	150	...	...	...	37	12	...	95	2,620	384	539	...
1,067	7·9	...	...	465	3,200	...	...	...	1,020	500	...	505	100	3,158	...	275	15,339	1,072	1,570	...
149	9·2	...	...	47	200	...	...	...	...	...	...	...	20	1,196	...	33	1,707	245	1,481	...
186	8·3	...	...	9	300	...	...	...	400	300	...	...	21	926	...	50	2,448	131	2,690	...
122	8·4	...	...	500	200	...	...	...	...	...	...	...	18	85	...	35	1,050	800	6,147	...
331	9·3	...	...	554	804	...	...	...	...	...	...	73	54	1,882	...	71	4,430	371	5,811	...
478	7·7	...	...	50	1,433	...	...	...	...	...	...	72	75	4,135	...	200	7,442	454	28,031	...
65	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	63	128	144	...	...
207	7·7	...	...	207	375	...	...	...	...	...	...	6	7	35	1,100	...	40	2,504	907	3,582	...
152	7·8	...	...	18	100	...	6	...	...	...	...	...	28	1,375	...	40	2,152	412	3,627	...
71	7·5	...	...	6	50	...	...	...	...	...	...	...	12	683	...	25	1,003	53	1,834	...
831	...	...	...	100	...	...	25	...	...	...	...	...	...	...	...	999	1,935	2,981	929	...
633	7·1	...	...	922	950	...	...	12	...	...	...	1	109	6,276	...	140	12,439	944	37,831	...
453	9·3	...	94	451	400	...	...	...	...	...	...	101	73	2,464	...	241	5,730	102	58,503	...
148	8·0	...	...	14	555	138	...	...	...	...	...	...	24	1,080	...	40	2,243	209	475	...
120	...	...	...	105	...	...	...	...	...	...	...	...	...	1,414	...	2	1,707	145	...	...
62	9·4	...	...	11	182	...	...	...	...	100	...	...	7	230	...	10	611	30	517	...
114	8·2	...	...	17	60	...	...	...	...	...	23	...	17	1,140	...	35	2,235	122	...	...
160	9·8	...	...	72	50	...	...	...	400	100	...	1	21	1,276	...	38	2,050	197	379	...
107	7·7	...	...	1,481	105	...	...	...	...	200	...	...	33	77	...	152	2,733	4	3,596	...
138	7·7	...	...	201	200	...	...	...	...	150	...	117	25	536	...	36	1,032	163	3,381	...
133	8·5	...	...	32	230	...	...	3	100	...	...	17	18	12,808	...	49	13,015	87	6,608	...
373	9·7	...	...	212	200	...	...	...	...	...	...	130	62	1,229	...	89	3,940	40	705	...
68	8·4	...	...	3	60	...	...	...	...	...	...	1	12	643	...	10	885	113	878	...
54	7·0	...	...	29	50	...	...	...	...	...	...	...	10	512	...	15	734	44	1,632	...
229	8·1	...	...	18	300	...	...	...	...	...	...	2	43	2,330	...	63	3,387	98	20,512	...
323	9·1	...	...	53	225	...	6	6	...	...	55	421	43	2,300	...	82	3,947	404	17,841	...
464	5·6	...	...	412	600	...	...	...	...	...	...	257	100	1,327	...	19	6,781	405	25,384	...
7,989	9·0	...	94	6,641	11,655	303	43	27	1,900	1,500	61	1,731	1,120	51,805	...	3,129	1,13,994	11,563	2,80,854	...
109	15·8	...	...	...	240	...	...	...	...	...	...	...	8	...	...	10	398	7,634	...	3,644
230	8·2	...	...	47	800	...	...	...	...	...	19	...	35	2,041	...	25	3,563	207	7,767	...
33	8·1	...	...	...	96	...	...	...	...	...	2	...	5	264	...	10	673	48	1,884	...
150	8·1	...	...	16	100	...	...	...	...	...	16	...	23	1,368	...	20	2,046	107	14,405	...
...	...	...	...	...	...	...	...	...	...	...	4	...	...	3,000	...	...	5,092	530	71,779	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
515	5·6	...	...	69	1,236	...	...	...	...	...	40	...	71	6,673	...	65	9,572	2,650	95,825	3,644
709	5·6	...	...	313	2,351	961	55	12	200	...	308	10	154	4,435	...	578	14,898	990	60,022	...
910	6·3	30	45	714	4,784	...	400	24	121	...	111	888	181	...	5,000	121	16,053	3,596	...	38,850
2,591	6·3	250	16	2,806	14,027	3,255	740	1,805	1,855	1,848	520	1,210	463	...	10,000	1,054	50,401	3,238	...	66,533
510	5·5	60	...	702	2,057	84	48	...	350	...	77	181	113	2,850	...	205	9,087	1,063	6,873	...
1,302	6·7	70	677	454	5,070	845	154	48	1,234	50	41	393	301	9,953	...	930	24,548	3,841	29,983	...
941	6·7	70	107	440	2,450	480	130	12	...	...	156	13	174	9,330	...	170	10,362	1,826	4,001	...
158	7·0	...	...	117	240	...	24	...	...	...	14	...	28	2,503	...	116	3,573	430	6,761	...
257	6·6	...	...	153	317	...	36	...	...	...	10	36	45	3,453	...	119	5,031	212	...	...
157	5·6	...	...	44	620	415	...	...	60	300	37	...	33	109	...	94	2,622	605	1,347	...
153	5·7	...	...	184	400	...	36	...	...	...	...	260	33	746	...	57	2,593	503	6,968	...
1,115	5·9	45	...	884	3,644	...	280	72	380	60	104	449	234	16,614	...	406	27,527	3,412	64,562	...
355	1·2	...	...	6	7,335	...	105	93	200	...	63	72	361	12,088	...	...	28,820	130	1,07,103	...
9,225	5·2	531	845	6,898	45,364	5,080	2,132	2,003	4,900	2,247	1,441	3,482	2,120	62,810	15,000	4,240	2,04,743	19,940	2,88,490	97,583
7	0·2	...	...	...	660	...	...	...	...	...	85	5	36	1,317	...	...	2,150	3,181	11,462	...
2	0·4	...	...	...	100	...	...	...	...	...	8	5	6	425	...	...	541	79	2,340	...
6,832	8·7	210	475	4,805	9,034	...	790	170	209	...	2,194	1,347	1,007	34,506	...	6,835	84,287	26,151	1,87,046	...
6,841	8·4	210	475	4,803	10,434	...	790	170	209	...	2,158	1,397	2,049	36,248	...	6,835	86,978	29,424	2,01,818	...
38,788	8·0	1,100	1,558	21,517	97,955	8,804	4,167	2,270	8,379	3,967	4,088	10,427	7,233	1,98,504	15,000	17,076	5,44,026	87,419	17,04,398	1,01,027
7,21,054	7·8	33,235	2,67,345	3,02,575	14,39,704	57,736	81,158	37,598	91,307	92,804	88,005	3,63,577	92,419	10,75,336	5,34,054	11,25,061	1,17,90,949	19,46,180	37,05,508	48,43,774

*April 1891, 24th August 1891, and 31st March 1892 respectively.
for the short period it was under management during 1891-92 is blank.
in 5,107 made in the previous year.
Rs. 4,335 made in the previous year.
of Rs. 913 made in the previous year.

REVENUE DEPARTMENT.

LAND REVENUE—No. 3688L.R.

DARJEELING, THE 20TH OCTOBER 1892.

RESOLUTION.

READ—

The Report of the Board of Revenue on Wards' and Attached Estates in the Lower Provinces for the year 1891-92.

Preliminary.

THE Report, which is due to Government on the 31st August, and which is dated with that date, was received in the Revenue Department on the 6th September. Only one of the Commissioners' Reports was received by the Board in due time, and one, that of the Commissioner of Chota Nagpur, was 20 days late. These delays, which it is hoped will not occur again, make it the more creditable to the Board to have achieved punctuality in submitting their report.

The Report is well drawn up, and the Lieutenant-Governor desires to congratulate the Board on the improvement in its form since last year.

Revenue and rents due to Government and superior landlords.

2. The number of wards' estates in charge of the Revenue authorities increased from 69 to 75, while that of attached estates decreased from 70 to 69, the net increase in all estates being therefore five, and the number being 144 against 139. The arrear demand of revenue and cesses due to Government at the beginning of the year was Rs. 29,756, and the current demand Rs. 49,01,160, or altogether Rs. 49,30,916. Of this Rs. 25,053 arrear and Rs. 48,89,355 current (including Rs. 5,107, paid in advance in 1890-91) were paid and Rs. 3,680 remitted, leaving a balance of Rs. 12,828. The percentage of current payments on the current demand was 99·6. The balance due to Government at the close of the year, viz., Rs. 12,828, against Rs. 29,756 at the end of 1890-91, shows a satisfactory improvement.

3. Of rent and cesses due to superior landlords, the demands were—arrear Rs. 61,278, current Rs. 3,89,546, or in all Rs. 4,50,824. Of this, Rs. 4,01,237 were paid (Rs. 3,96,902 in 1891-92, and Rs. 4,335 in 1890-91), and Rs. 4,876 remitted, leaving a balance of Rs. 44,711, or Rs. 16,567 less than the balance at the end of 1890-91. In paragraph 2 of last year's Resolution it was suggested that these balances, which are chiefly due to the superior landlords refusing or neglecting to accept payment owing to disputes, &c., among co-sharers, should be paid into Court so as not to appear at all, leaving the claimants to settle their own affairs. The Board explain in their present report that the procedure of section 61 of the Tenancy Act, by which the amount would be paid into Court, is only meant to be applied in cases where the tenant would otherwise suffer. This is not so in most of these cases, and payments into Court would only entail unnecessary trouble and expense on the managers. The Lieutenant-Governor accepts the view on the understanding that payments into Court are insisted on in cases where there is a real dispute likely to continue for a long time and to lead to litigation.

4. The following statement shows for the past five years the demands and collections of rent and cesses due to the wards' and attached estates under Government management:—

Rents due to the estates.

YEAR.	DEMAND.			COLLECTIONS.			PERCENTAGE OF—		Remissions.	Balances.
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Current collections on current demand.	Total collections on current demand.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.
1891-92	77,67,017	93,53,100	1,69,20,117	30,60,365	60,68,458	91,28,736	66·2	99·8	12,12,179	65,60,202
1890-91	70,81,439	98,29,588	1,78,11,020	....	....	96,29,082	....	98·	7,57,403	74,24,535
1889-90	1,08,46,289	1,00,15,159	2,08,61,448	....	....	1,02,24,501	....	100·2	24,52,188	81,84,699
1888-89	1,12,80,022	1,03,41,555	2,16,33,577	....	....	97,20,349	....	94·	10,70,426	1,08,42,802
1887-88	1,16,36,922	1,02,46,459	2,18,83,381	....	....	99,70,939	....	97·4	2,15,827	1,16,96,615

N.B.—The reason why the closing balance of one year does not agree with the opening balance of the next is that the estates released are struck off from one year and estates newly taken in charge are brought on at the commencement of the next.

The Lieutenant-Governor has noticed with pleasure the decrease in the balance from Rs. 74,24,535 in 1890-91 to Rs. 65,69,202 in the past year, *i.e.*, a decrease of Rs. 8,55,333. On the other hand, the remissions have increased by Rs. 4,54,776, so that the real improvement in collection of arrears is only Rs. 4,00,557. The percentage of current collection on the current demand for 1891-92 is 66·2. With reference to this percentage, the Board argue that the real test of efficient collections is rather the percentage of total collections than of the current collections on the current demand, because, they say, if on an average of years the total collections equal the current demand the highest standard practically attainable has been reached; and as part of each year's current demand is always unrealisable, a manager whose collections come up to the current demand has really reduced to some extent the arrear demand. They therefore judge the results of the year by the percentage of total collections on current demand, which in 1891-92 was 99·8 against 98·0 in the year 1890-91. These remarks have a certain validity, and in deference to the Board's argument the ratio desired has been introduced in the table given above. It shows that in only one year of the five has anything been done to reduce the arrears by actually collecting more than the current demand within the year. But the main point is to bear in mind that a good manager should collect the whole current demand (except such small items as may be irrecoverable through death and desertion of raiyats, &c.), and also a large portion of the arrears, if any arrears exist. A manager who allowed arrears to accumulate last year should not gain credit for collecting them this year. Again, not much good is effected by collecting old arrears if new arrears are allowed to accrue in the year's demand. From this point of view the ratio of current collections to current demand is important, and the figure shown in 1891-92 for that ratio (66·2 per cent.) is very low. His Honour observes from the Land Revenue Report for 1891-92 that a much higher figure (90·47 per cent.) has been reached in the case of Government estates managed direct, and managers of wards' and attached estates should aim at a similar standard.

Of the Rs. 65,69,202 shown as balance at the end of 1891-92 in column 11 of the statement given above, Rs. 61,38,950 have accrued during the charge of the estates by Government. Of this sum about 48 lakhs are believed to be good and recoverable debts.

5. The balance of debts due by estates at the close of the year is shown at Rs. 37,05,508 as against Rs. 37,16,020 at the end of 1890-91, in spite of the accrual of debts to the extent of Rs. 14,24,325 ascertained and incurred during the year. The reduction in the balance is attributed chiefly to four lakhs of rupees repaid by the Deo estate in Gaya to the Maharaja of Darbhanga; but as the four lakhs were borrowed from Government for the purpose, it is presumed that they are included also in the Rs. 5,67,774 entered against the Patna Division as incurred during the year.

Debts due by estates.

Management.

6. The total charges amounted to Rs. 10,23,634 against Rs. 8,91,547 in 1890-91. The increase was due to charges on survey and settlement, which, however, are debitable rather to improvements than to management. Owing to the same cause, the rate of total charges on the current demand for the Province rose from 9·0 to 11·1. The management charges proper, *i.e.*, pay, establishment, travelling allowance, &c., of managers, amounted to Rs. 7,23,054, as against Rs. 7,36,616 in the previous year, but owing to the decrease in the current demand the rate of these expenses on that demand rose slightly from 7·4 to 7·8 per cent.

Improvements, &c.

7. The following statement shows the total sums spent on improvements of different kinds for the last five years:—

Year.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property and benefit of ward.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1891-92	61,155	37,598	1,91,397	92,864	3,83,014
1890-91	59,241	32,255	2,13,178	58,404	3,63,078
1889-90	69,301	38,732	2,24,439	66,930	3,99,402
1888-89	58,707	38,110	1,24,698	58,167	2,79,682
1887-88	63,933	34,276	1,57,099	43,259	2,98,567

In paragraph 11 of the resolution on the report for the preceding year, the Lieutenant-Governor commented on the very limited success which the Revenue authorities seem to be able to attain in effecting improvements. His Honour is glad to see an increase in expenditure in the year 1891-92 from Rs. 58,404 to Rs. 92,864 under the head of improvement of land and property, but there is still much room for further action in this respect. The Board expect that during the current year a much larger expenditure will be incurred under this head. The Lieutenant-Governor hopes that this will be so, as it is very important that all solvent estates should set a good example in this respect. It is possible that the figure in column 5 above may be a little under the truth, as it appears from the Board's paragraph 15 that *gilandazi* work in the Tikari Estate, which is essentially an improvement and one of a most valuable kind, has been included in column 4. But still there is a striking contrast between the figure Rs. 92,864 in column 5 and the figure (Rs. 5,34,044) stated in a later portion of the Report (paragraph 21) to have been expended on investments in landed property and Government securities, and His Honour is satisfied that a considerable part of this latter sum might have been spent with equal safety and remunerativeness in improving the original estate.

8. It is stated that in the Narhan estate estimates for Rs. 16,000 were sanctioned for the purpose just before the close of the year, but nothing was done during the year, the amount shewn in the Appendix to the Report as spent on improvements in this estate, with a rent-roll of nearly two lakhs, being the ridiculous figure of Rs. 25. Similarly, the Dakhin Shahbázpur Estate with a rent-roll of Rs. 1,20,000, spent only Rs. 25 in improvements, Dhalbhum spent nothing, and Bhawánipur spent only Rs. 27,685, against Rs. 55,000 invested. The Manager of the Chandra Kumar Estate in the Shahabad district invested Rs. 24,331 in Government Securities and spent nothing on improvements. These are only some out of many cases noticed by the Lieutenant-Governor where either nothing at all or else some insignificant sum has been devoted to improving the property of the estate. The Board's Circular of last April, quoted in paragraph 32 of the Report, will no doubt result in causing the wishes of Government to be duly carried out. Sir Charles Elliott cannot too strongly insist upon the policy of devoting a liberal expenditure to improvements in solvent estates which have come under the charge of Government. Every manager of such estates should make out and keep by him a programme or list of projects

and estimates, and this list should, if possible, be sanctioned beforehand, so that he may be ready to spend on these works any surplus sums he may have; and Commissioners and Collectors when on tour should call for these lists of projects and discuss them with managers and arrange them in order of importance.

9. The agricultural experiments carried on during the year in wards' and attached estates have been dealt with in the Report of the Director of the Department of Land Records and Agriculture. The Lieutenant-Governor agrees with the Board that it is only too probable that these experiments have not everywhere been conducted with intelligence in the selection of new areas of demonstration and of suitable soils on which to introduce the trials.

Surveys and settlements.

10. Figures are given in the Report showing the progress made in survey-settlement work in seven wards' estates under the supervision of the Director of Land Records and Agriculture, and operations in thirteen other estates are briefly referred to. The Lieutenant-Governor hopes to see this work taken up on a more active and uniform scale in future, and it would be well if this portion of the Report were directed to showing not so much what estates have been and are being settled, as what estates are not being settled, and the reason why such estates are not being settled.

Certificates.

11. The following statement is reproduced from the Board's Report, showing for the last five years the working of the certificate procedure in wards' and attached estates:—

YEAR.	Number pending from last year.	Number filed during the year.	Total.	Disposed of during the year.	Pending more than six months.	Pending less than six months.	Total.	Amount of rent and cesses covered by certificates made in 1891-92 for the recovery of arrears due from estates.	Total annual rent and cesses of estates.	Percentage of column 9 on column 10.
1	2	3	4	5	6	7	8	9	10	11
								Rs.	Rs.	
1891-92	13,704	13,299	27,003	17,148	8,107	1,748	9,855	4,75,993	91,53,100	5·1
1890-91	21,107	10,975	32,142	18,438	12,193	1,511	13,704	4,00,970	98,29,588	4·8
1889-90	23,018	15,397	38,415	17,028	18,546	2,241	20,787	6,32,903	1,00,15,159	6·3
1888-89	10,176	24,922	35,098	12,080	21,371	1,647	23,018	8,63,017	1,03,44,555	8·3
1887-88	6,845	12,418	19,263	9,085	8,378	1,800	10,178	5,86,358	1,02,46,459	5·7

The fact that the disposals were well in excess of the number filed during the year is satisfactory; but the number pending over six months, though reduced from 12,193 in the year 1890-91 to 8,107, is still very large.

The Government order of last April, referred to in paragraph 26 of the Report, directing that the certificate procedure should not be used in disputed cases, but only where an authentic record of the demand has been prepared, based on a field survey, will doubtless diminish the number of certificates filed during the current year.

Larger estates.

12. Paragraphs 34 to 65 of the Report give particulars concerning estates having a rent-roll of Rs. 50,000 and upwards. Of these, the chief is the Burdwan Raj with a current demand of over 45¼ lakhs of rupees, the Tikari and Dighapatiya estates with a demand of over 6 lakhs each, and the Kasimbazar estate with a demand of nearly 3½ lakhs. Eight other estates have a current demand of between one and two lakhs of rupees.

13. In the Tikari estate managed by Mr. A. Ogilvy, the collections were good for so bad a year, amounting to 104·7 per cent. on the current demand. But the Lieutenant-Governor regrets to see that the management charges proper, that is, the charges on account of establishment and travelling allowances, &c., rose from Rs. 69,550 to Rs. 81,710, or from 9 to 12 per cent. on the current demand. The rise is attributed chiefly to the bringing of 33 villages under direct management, and raises the question as to whether direct management pays. It is not stated exactly what establishment was added for the 33 villages, or what their assets are as compared with the previous leases: but it seems possible that it would have been more profitable to let them remain under lease. The Lieutenant-Governor notices that Rs. 37,893 were spent on *gilandazi* or village irrigation works, being an increase of nearly Rs 26,000 over the previous

year. This is good: but still the sum is a small one for an estate with a current demand of nearly 7 lakhs of rupees, and especially small in a year when scarcity was prevalent in the neighbourhood.

14. In the Dighapatiya estates, the cost of management came to 15 per cent. on the current demand, which the Lieutenant-Governor regards as too high. The amount spent on improvements, of which, however, no details are given, was Rs. 10,052. This was nearly double of what was spent in 1890-91, but is a small amount compared with the sum of over two lakhs invested. The same remarks apply to the Kasimbazar and the Narhan estates, in both of which the cost of management (16·9 and 14·6 per cent., respectively) was excessive, and the expenditure on improvements too small.

15. A further loan of Rs. 2,72,000 to the Deo estate in Gaya, to free it from a debt due to Babu Kameshwar Prosad under the terms of a most objectionable usufructuary mortgage deed, is now under consideration by Government, and will be granted if the necessary funds can be found. The Land Revenue of this estate is Rs. 26,000, and the receipts Rs. 1,30,000 in round numbers, leaving a profit of Rs. 1,04,000. The expenses of management and maintenance are about Rs. 26,000, so that a surplus of about of Rs. 78,000 remains, with which to pay off debts that amount to about 8 lakhs of rupees.

16. The Basudebpur estate in the Midnapore district is said to be almost hopelessly insolvent. It is not, however, understood why this should be so, as the rent-roll is Rs. 1,35,000 and the Government revenue Rs. 74,000. This leaves Rs. 61,000 net. Of this amount Rs. 32,000 odd were spent in management and maintenance, leaving a sum of about Rs. 29,000 a year towards clearing off the remaining debts of Rs. 3,10,000 odd.

17. In the estate Rajkrishna Banerji in Chittagong, the gross collections were 102 per cent. on the current demand, and the cost of management only 5·9 per cent. The Lieutenant-Governor has read with pleasure Mr. Oldham's high praise of the manager of the estate, Babu Kailas Chandra Das, in his Divisional Administration Report.

18. In examining the revenue and rental due by and to several of the estates mentioned in the report, the Lieutenant-Governor has noticed the small proportion which the rent-roll bears to the Government demand. This seems to indicate that the full assets of the estates are not in all cases collected, probably because the demand has not been regularly settled. As an instance of this may be taken the Syudpur estate in the Khulna district, from the proceeds of which flows the Mohsin endowment, which has been so beneficial to Muhammadan education in Bengal. The revenue demand of this estate is Rs. 1,12,378, and the rental only Rs. 1,85,232. The grand totals of the Province support the suspicion. The total revenue demand, as shown in the statement at the end of the report, is Rs. 49,01,160, and the total current rent demand Rs. 91,53,100, or less than double of the revenue. This is not, His Honour believes, the usual rate in Bengal estates. The Road Cess Report shows that the gross rental of the whole Province is from four to five times as great as the Land Revenue. The explanation may perhaps be found in the fact that a large proportion of the actual rental is absorbed by a series of tenure-holders of various descriptions, and has thus been deducted from the estates' incomes. But it is probable that a more extended use of the settlement provisions of the Tenancy Act will result in raising the gross rental of these estates.

Estates taken in charge and released.

19. Fourteen estates were taken in charge and 12 estates were released during the year. A brief account of each of the estates taken over is given by the Board in paragraphs 67 to 80 of the Report. The worst case appears to be that of the Karharbari estate in the Hazáribágh district, of which the rent and cess-roll is about Rs. 23,800, and the existing debts amount to as much as Rs. 4,82,157. By selling a portion of the estate, however, the Board hope to get rid of the debts in 15 years. The estate was taken over in November 1891 under the Chota Nagpur Encumbered Estates Act. Of the 12 estates released, an interesting table is given in paragraph 81, showing the state of the rent-roll and of the indebtedness of each estate as well as the cash balance in hand at the time it was taken over by the Court of Wards and at the time of release. Out of 17 lakhs of debt with which the estates were burdened, 13½ lakhs have been paid off, over 2 lakhs have been spent on settlement and improvements, and 3 lakhs have been laid up in cash and Government securities. These statistics testify in a remarkable way to the general excellence of the Board's management and the benefits it has bestowed on the proprietors. In

paragraphs 82 to 98 of the Report, a particular account has been given of the fiscal history of each of these estates. A typical instance will be found in the account given of the Nashipur estate in the Murshidabad district, which is summed up in the following words: "The management of the estate was successful, considering the embarrassed condition in which it came under the Court of Wards: it has been released free from debt, and with a working cash balance; and the Board consider that it may be quoted as an instance of the benefits which an encumbered estate may receive from the judicious management of the Court." It should be noted that the estate came under the Court in 1866, with debts against it amounting to Rs. 3,09,177, in addition to which further debts of Rs. 3,23,793 were incurred while the estate was under management.

The Commissioner of Dacca writes in a similar strain with reference to the Dhankura estate in the Mymensingh district. He says:—

"On the whole, the Court's management of the estate may be said to have been successful. We took it up encumbered with a heavy debt of over two lakhs of rupees; we have paid most of it—all indeed that ought to have been paid—and we have now handed over the estate to the proprietors with a cash balance of Rs. 59,525 in their favour. We have increased the rental of the estate from Rs. 1,25,980 to Rs. 1,30,097, given the proprietors a very fair education, initiated them in zamindari management, married them, and above all settled a difficult dispute which might have cost them much money."

Encumbered estates in Chota Nagpur.

20. The number of estates managed during the year under Act VI of 1876 (the Chota Nagpur Encumbered Estates Act) was 59, of which 11 are in Hazáribágh, 32 in Lohardaga, 5 in Palámau, 3 in Singhbhum, and 8 in Manbhum. The following statement shows the demands, collections, and balances during 1891-92:—

District.	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Remissions.	Balances.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazáribágh ...	49,371	73,813	76,583	103·7	565	50,441
Lohardaga ...	96,703	88,259	87,695	99·3	4,838	92,657
Palámau ...	2,477	8,461	7,657	90·4	417	2,864
Singhbhum ...	1,66,162	81,182	85,544	105·3	17,332	1,44,468
Manbhum ...	24,966	96,940	91,256	94·1	2,192	28,581
Total ...	3,39,679	3,48,655	3,48,735*	100·0	25,344	3,19,011

* Includes advance collections of Rs. 4,750.

21. The following statement shows the debts due at the commencement and end of the year by this class of estates:—

District.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reduced by compromise.	Balance due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazáribágh ...	3,85,577	5,21,569	9,07,146	39,115	.....	8,68,031
Lohardaga ...	2,68,819	41,697	3,10,516	53,365	6,297	2,50,854
Palámau ...	27,206	75,292	1,02,498	6,673	.....	95,825
Manbhum ...	2,62,205	14,796	2,77,001	55,795	241	2,20,965
Singhbhum ...	2,29,501	8,565	2,38,066	36,248	.....	2,01,818
Total ...	11,73,308	6,61,919	18,35,227	1,91,196	6,538	16,37,493

As, however, the figures include those of four new estates taken in charge during the year, they lose much of their point by failing to show to what extent the debts due on the old estates were reduced. The Lieutenant-Governor wishes the figures in the statement bore out more distinctly what is said by the Commissioner in the following passage:—

"The Encumbered Estates Act has so far proved a great boon to both landlords and tenants in Chota Nagpur, and has saved many a landlord from imminent ruin, but notwithstanding the stringent provisions of the law regarding the disqualification of proprietors from incurring fresh debts and liabilities, many of them run into debt at ruinous rates of interest, even when their estates are under Government management, while others encumber their properties with fresh liabilities as soon as their estates are restored to their possession."

22. The Lieutenant-Governor considers the Board of Revenue to be entitled to high praise for their beneficent and generally successful administration during the year of this onerous branch of their work. The names of those on whom the Board have favourably reported will be communicated to the Appointment Department.

By order of the Lieutenant-Governor of Bengal,

C. E. BUCKLAND,

Secretary to the Govt. of Bengal.

No. 3689L.R.

Copy of the above Resolution forwarded to the Secretary to the Board of Revenue for information and guidance.

No. 3690L.R.

Copy, with copy of the Board's Report, forwarded to the Director of the Department of Land Records and Agriculture, Bengal, for information.

No. 3691L.R.

Copy, with copy of this Board's Report, forwarded to the Appointment Department of this Office for information.

By order of the Lieutenant-Governor of Bengal,

W. MAUDE,

Under-Secretary to the Govt. of Bengal.

DARJEELING,
The 20th October 1892.

A. S. G.—Reg. No. 4232C—311—26-10-92.

REPORT

WARDS' AND ATTACHED ESTATES

IN THE LOWER PROVINCES

For the year 1892-93.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1893.

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FROM F. A. SLACK, ESQ.,

Offg. Secretary to the Board of Revenue, L.P.,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

REVENUE DEPARTMENT.

Dated Calcutta, the 7th September 1893.

LAND REVENUE.
(Wards' & Attached Estates.)

SIR,

I AM directed to submit the Board's Report on the administration of Wards' and Attached Estates for the year 1892-93.

THE HON'BLE C. C. STEVENS.

2. The changes made in the form which was adopted for the first time for the report of the year 1887-88 are mentioned in paragraph 2 of the report of the previous year. In accordance with the orders of Government, further changes have been made as follows:—(*a*) In Part I a column for advance payments on account of the ensuing year has been added at the end of each of the three tables showing the revenue and cesses due to Government, the rent and cesses due to superior landlords, and the rent and cesses due to estates, in order that the balances may work out true by deducting the payments and remissions from the total demand. No alteration has, however, been made in Appendix I, which has been prepared as hitherto, the advance payments being included in the columns of payments in the year under report and the necessary foot-notes added. (*b*) The cost of survey and settlement operations has been excluded from the table of management charges, and shown separately in that of improvement charges. (*c*) The two statements showing the working of the certificate procedure have been amalgamated and enlarged, as will be seen from the new Appendix III. In this appendix estates with 100 certificates or over are shown separately by name; those with less than 100 are grouped together. (*d*) In Part IV an additional column for advance payments has been inserted in the tables corresponding to those mentioned in (*a*). (*e*) In Appendix I the estates which were under management for a part of the year only are shown in italics, and the column of cost of survey and settlement operations has been placed after the column of improvement charges. (*f*) A separate Appendix II has been added, showing for all estates a district abstract of Appendix I. The encumbered estates in Chota Nagpur are entered in Appendix II with a separate line of figures for each district of that Division, and are distinct from the wards', attached, and trust estates.

Changes in report.

3. On the 1st July, the date on which the annual return No. XXXI is due in the Board's office, the returns for twelve estates had not been received, the greater portion being due from the districts of the Presidency and Dacca Divisions. The latest return—that for the new estate (Khagra) in Purnea—was received on the 31st July; but owing to its inaccuracy and incompleteness, it has not been incorporated in the appendices. The Manager, who has not long taken charge, and has had considerable difficulties to encounter at the outset, has been directed to submit a correct and complete return after he

Dates of submission of returns and reports.

has made a detailed examination of the affairs of the estate. The returns for the Chanchra estate in Jessore and the Bishenpur estate in Patna, which were under management for very short periods of the year, are blank.

The Commissioners' reports, which are also due on the 1st of July, were received on the following dates :—

Patna	... 29th of June.	Rajshahi	... 12th of July.
Chittagong	... 1st of July.	Presidency	... 12th ,,
Burdwan	... 1st ,,	Chota Nagpur	... 21st ,,
Bhágalpur	... 3rd ,,	Dacca	... 14th of August.
Orissa	... 10th ,,		

The statement showing the operation of the certificate procedure as regards Dacca was received from the Commissioner of that Division on the 28th of August. The supplementary report for the Burdwan Raj estate, due on the 10th of July, was received from the Commissioner of Burdwan on the 12th idem. The annual report of the Director of the Department of Land Records and Agriculture, from which information regarding the settlement of wards' estates under the Bengal Tenancy Act is obtained, reached the Board's office on the due date, viz., the 31st of July.

PART I.

GENERAL REVIEW OF MANAGEMENT.

Number of estates under management.

4. The number of estates under the charge of the revenue authorities is shown below :—

Divisions.		Number of	
		Wards' estates.	Attached and other estates.
1		2	3
Burdwan		11	...
Presidency		6	2
Rajshahi		10	1
Dacca		1	3
Chittagong		15	1
Patna		11	2
Bhágalpur		7	2
Orissa		7	...
Chota Nagpur		6	55
Total for	1892-93 ...	74	66
	1891-92 ...	75	69
	1890-91 ...	69	70
	1889-90 ...	74	73
	1888-89 ...	73	75

The number of wards' and attached estates has decreased by one and three estates respectively.

Revenue and cesses due to Government.

5. The extent to which revenue and cesses due to Government were paid is as follows:—

Divisions.	Demand.			Payments.			Percentage of current payments on current demand.	Remissions.	Balances.	Advance payments on account of the ensuing year.
	Arrear.	Current.	Total.	Arrear.	Current.	Total.				
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Burdwan	9,509	35,84,212	35,93,781	8,948	35,56,261	35,65,209	99·0	...	28,572	1
Presidency ...	1,124	3,16,257	3,16,381	1,124	2,96,257	2,97,381	93·9	...	19,000	134
Rajshahi	2,020	2,88,280	3,00,300	2,008	2,98,275	3,00,283	99·9	...	17	...
Dacca	5	40,527	40,532	3	40,523	40,526	99·9	...	6	...
Chittagong ...	502	1,64,973	1,65,535	502	1,64,947	1,65,549	99·9	...	26	13
Patna	5,919	3,52,223	3,58,141	5,919	3,52,053	3,57,972	99·9	...	169	48
Bhágalpur ...	3,230	31,221	34,451	3,230	31,201	34,431	99·9	...	20	13
Orissa	18	54,255	54,273	18	54,255	54,273	100·0	...	...	...
Chota Nagpur ...	...	71,240	71,240	...	71,240	71,240	100·0	...	...	3
1892-93 ...	22,447	40,21,187	40,43,634	21,812	48,74,022	48,95,834	99·0	...	47,800	212
1891-92 ...	29,756	49,01,190	49,30,946	25,053	48,89,355	49,14,408	99·7	3,680	12,828	69
Total for 1890-91 ...	10,816	52,07,747	52,87,503	...	...	52,50,386	...	...	28,177	124
1889-90 ...	2,69,022	53,02,887	55,72,809	...	...	55,54,504	...	131	18,174	72,334
1888-89 ...	1,18,990	55,01,303	56,20,302	...	...	53,30,941	...	4,163	2,76,198	3,208

The balances show a large increase. They were due from fourteen estates. Nearly the whole is, however, shown against two estates, viz., Basudebpur in Midnapore (Rs. 27,791), and Satkhira in Khulna (Rs. 19,000). Both estates are heavily involved, and the Government demand due from them could not be fully satisfied for want of funds. Of the balance due from the former estate, Rs. 9,616 have been paid since the close of the year, and the remainder will be paid from the first collections of the estate. More than Rs. 10,000 of the balance due from the Satkhira estate are nominal, having been paid but not adjusted, owing to the non-receipt of cháláns in due time, and the remainder has been paid after the close of the year. In the other twelve estates the balances are small, and have been paid or adjusted since the year closed.

Rent and cesses due to superior landlords.

6. The following statement shows the extent to which rent and cesses due to superior landlords were paid:—

Divisions.	Arrear demand.	Current demand.	Payments.	Remissions.	Balances.	Advance payments on account of the ensuing year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	11,978	35,367	41,875	...	5,470	24
Presidency ...	32,262	80,059	58,962	...	53,359	106
Rajshahi	5,750	1,22,051	1,24,894	...	2,907	...
Dacca	4,312	38,155	37,307	...	5,160	...
Chittagong ...	12,033	67,166	75,962	1,637	1,600	24
Patna	3,754	50,194	51,002	...	2,946	...
Bhágalpur	9,645	3,333	10,637	...	2,341	83
Orissa	1,274	1,530	1,811	...	993	...
Chota Nagpur ...	10,340	42,907	47,640	357	5,250	37
1892-93 ...	91,348	4,40,762	4,50,090	1,994	80,026	274
1891-92 ...	61,278	3,89,546	4,01,237	4,876	44,711	355
Total for 1890-91 ...	94,466	4,11,467	4,61,827	633	43,473	2,020
1889-90 ...	88,046	4,14,780	4,26,250	1,830	74,746	1,227
1888-89 ...	85,658	4,25,663	4,33,015	1,305	77,001	...

The balances show a reduction. They were due from 52 estates. More than three-fourths were due from the five estates named in the margin. Of the balance shown against the Satkhira estate, more than Rs. 9,000 were paid but not adjusted within the year, and the greater portion of the remainder represents rents of tenures chiefly due to the ten annas co-sharers of the estate, between whom and the late proprietor there was a feud for a considerable period during which each party bought many tenures and raiyati holdings in the joint estates with the object of harassing the opposite side. The rents of these tenures were neither paid nor adjusted by either party. Shortly before the death of the late proprietor there was a cessation of hostilities, and it was then arranged that accounts should be prepared and the rents adjusted. This is now being done, and it is hoped that the adjustments will be completed in the course of the current year. The greater portion of the balance due from the Dakhin Shahbázpur estate was on account of tenures or holdings partially diluviated, and disputes as to the person or persons to whom the amounts are payable and the amounts that should be paid. In the Chandragurh estate the balance is on account of an unprofitable tenure, the assets not being enough to meet the landlord's demands. The Manager is therefore endeavouring to surrender the lease of the tenure. The balance shown against Sukraj Rai's estate is due to Rai Dhanpat Singh, father-in-law of the minor, whose agent refused to accept payment in consequence of a suit for insolvency of the proprietor pending in the High Court. The balance shown against the Jungi estate is due from the junior maintenance holders of the estate, and is in course of recovery under decrees.

District.	Estate.	Amount.
		Rs.
Khulna ...	Satkhira ...	50,767
Backergunge ...	Dakhin Shahbázpur ...	4,740
Gaya ...	Chandragurh ...	2,662
Bhágalpur ..	Sukraj Rai ...	2,341
Lohardaga ...	Jungi ...	3,313
		63,823

Collections of rent and cesses due to estates.

7. The following statement shows the result of the collections of rent and cesses due to estates :—

Divisions.		Demand.			Collections.			Percentage of—		Remissions.	Balances.	Advance collections on account of the ensuing year.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Current collections on current demand.	Total collections on total demand.			
1		2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.
Burdwan		26,69,704	48,27,072	74,96,776	16,92,940	30,54,671	47,47,617	63·2	63·3	83,979	26,64,180	138
Presidency		8,79,441	8,46,021	17,26,462	3,59,757	4,10,818	7,70,575	48·5	44·6	64,456	8,89,431	3
Rajshahi		6,09,284	10,34,180	16,43,473	2,12,083	8,23,548	10,35,631	79·6	63·0	50,293	5,57,549	1,588
Dacca		1,68,094	1,62,113	3,30,207	49,069	1,28,683	1,78,352	79·3	54·0	20,767	1,31,088	...
Chittagong		1,52,080	3,75,117	5,27,197	87,386	3,01,393	4,08,779	80·3	77·5	9,192	1,08,996	53
Patna		12,39,328	12,06,995	24,46,323	3,04,281	8,14,644	11,18,925	67·4	45·7	24,373	13,03,025	20,728
Bhagalpur		83,105	1,44,352	2,27,457	35,415	1,30,202	1,65,617	90·1	72·8	769	61,101	227
Orissa		61,267	1,90,107	2,51,434	20,349	1,61,281	1,81,630	84·8	71·2	14,877	48,037	1,505
Chota Nagpur		3,40,900	5,13,011	8,53,971	1,36,280	3,51,409	4,87,779	68·5	55·1	33,719	3,32,473	6,793
Total for	1892-93 ...	62,43,603	92,99,037	1,55,02,900	29,04,156	61,06,739	91,00,895	60·6	58·7	3,05,625	60,90,710	31,027
	1891-92 ...	77,67,017	91,53,700	1,69,20,117	30,02,365	60,69,371	91,38,736	66·3	54·0	12,12,179	65,69,202	9,340
	1890-91 ...	70,81,432	98,29,588	1,78,11,020	...	...	96,29,082	...	54·0	7,57,403	74,24,535	0,632
	1889-90 ...	1,08,46,280	1,60,15,169	2,08,61,448	...	...	1,02,24,591	...	49·3	24,52,188	81,84,669	65,296
	1888-89 ...	1,12,89,022	1,03,44,555	2,16,33,577	...	...	97,20,349	...	44·9	10,70,420	1,08,42,802	...

The arrear demand has decreased chiefly on account of remissions in the Burdwan and Bhawánipur estates in the Burdwan and Presidency Divisions, and in consequence of the release of the Dhankura and Srinagar estates in the Dacca and Bhágalpur Divisions respectively. The current demand has increased principally in the Presidency Division, the increase being due to the assumption of the charge of the Satkhira estate. The test of efficient collections has hitherto been the percentage of total collections on the current demand. According to this standard the collections during the year were 98·1 per cent. on the current demand. But the Government in paragraph 4 of their Resolution in the previous year's report remarked as follows :—

"The main point is to bear in mind that a good Manager should collect the whole current demand (except such small items as may be irrecoverable through death and desertion of raiyats, &c.), and also a large portion of the arrears, if any arrears exist. A Manager who allowed arrears to accumulate last year should not gain credit for collecting them this year.

Again, not much good is effected by collecting old arrears if new arrears are allowed to accrue in the year's demand. From this point of view the ratio of current collections to current demand is important, and the figure shown in 1891-92 for that ratio (66·3 per cent.) is very low. A much higher figure (90·47 per cent.) has been reached in the case of Government estates managed direct, and Managers of wards' and attached estates should aim at a similar standard."

8. The standard laid down by Government has been attained in a few estates only. The figures for the principal estates noticed in Part II of the report are given in the following table:—

Districts.	Estates.	Demand.			Collections.			Percentage of—		Remissions.	Balances.	Advance collections on account of the ensuing year.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Current collections on current demand.	Total collections on total demand.			
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.
Burdwan ...	Burdwan	24,77,040	45,21,595	69,98,635	16,20,076	28,91,682	45,11,758	63·9	64·4	71,973	24,14,904	134
Gaya ...	Tikari	6,40,120	7,44,714	13,83,834	1,70,412	5,52,501	7,22,913	74·1	51·8	13,059	6,57,262	18,856
Rajshahi ...	Digha- { Eldest ward ...	1,90,515	4,93,359	6,80,871	65,709	4,38,568	5,04,277	88·6	73·9	30,428	1,49,166	1,807
	pattea { Younger wards	1,50,960	2,26,998	3,77,898	27,615	1,95,571	2,23,186	86·2	59·1	10,437	1,44,275	203
Murshidabad ...	Rasidunzar	2,54,032	3,45,152	5,99,184	1,54,076	1,68,163	3,22,239	48·7	53·7	10,579	2,66,366	...
Khulna ...	Syadpur	1,07,534	1,84,784	2,92,318	85,107	98,600	1,83,707	53·3	62·1	1,617	1,06,994	...
24-Parganas ...	Bhawanipur	2,81,105	1,64,503	4,46,208	83,090	80,786	1,72,876	54·6	38·7	54,109	2,19,283	...
Dinajpur ...	Maldwar	1,56,343	1,46,808	3,03,211	66,653	75,345	1,41,998	51·3	46·8	151	1,61,062	13
Midnapore ...	Basudebpur	77,088	1,50,418	2,18,506	38,687	68,085	1,07,672	60·5	50·4	2,719	1,03,115	...
Gaya ...	Deo	98,609	1,20,468	2,19,077	23,783	85,388	1,09,171	70·8	49·8	704	1,09,202	...
Backergunge ...	Dakhin Shahbazpur ...	1,31,648	1,20,926	2,52,574	37,705	98,101	1,35,806	81·1	53·7	16,118	1,00,590	...
Cuttack ...	Kanika	7,686	1,17,159	1,24,845	4,867	1,08,454	1,13,321	92·5	90·7	1,309	10,215	1,454
Singhbhum ...	Dhalbhum	1,51,396	81,403	2,32,800	43,217	32,579	76,796	39·9	32·5	1,313	1,55,782	42
Cuttagong ...	Rajkrishna Bannerjee ...	7,581	73,076	80,657	5,922	67,769	73,691	92·7	91·3	92	6,874	20
Dinajpur ...	Shankarpur	16,840	70,814	87,654	10,173	60,770	70,943	85·8	80·7	2,145	14,576	...
Noakhali ...	Courjon	12,473	68,722	81,195	4,972	63,924	68,896	93·0	84·8	66	12,233	...
Bhâgalpur ...	Sukraj Rai	66,007	64,374	1,30,381	23,033	58,083	81,116	90·2	62·2	...	49,265	...
Shahabad ...	Chandra Kumar ...	1,25,029	58,290	1,83,319	42,238	23,217	65,455	39·8	35·5	6,280	1,12,184	243
Midnapore ...	Mulighati	37,810	56,089	92,598	14,578	35,804	50,471	63·3	54·5	2,701	39,366	1
Hazaribagh ...	Dhanwar	14,769	54,480	69,249	11,098	40,384	52,382	74·1	75·6	2,016	14,851	171

It will be observed that in three estates, Kanika, Raj Krishna Banerjee, and Courjon, the percentage was above that laid down by Government. But this is mainly due to the estates having been under the management of the Court of Wards from 1864, 1837, and 1874 respectively. Moreover, the management of the Kanika estate is simple. There are about 300 mustagirs who are responsible for the realisation of rents from the raiyats within their several jurisdictions, and pay the total amount due on each kist day without any specification of detailed payments made by the raiyats to them. In Sukraj Rai's estate the percentage was almost identical with that fixed by Government. Nearly three-fourths of the demand of this estate are recoverable from farmers. In the other estates the percentage was below the Government standard. It varies in the different estates according to their circumstances. The case of private estates is somewhat different from that of Government estates. When an estate comes under the charge of the Court of Wards, it is almost invariably found that the rent-roll is encumbered with large arrear balances. One of the first duties of the Manager appointed by the Court is to scrutinise the balances. Those which are barred by limitation are easily swept off. But many of the old balances have been kept alive by instalment bonds executed in favour of the former proprietors. Other instalments are due on decrees of Court. A large sum consists of items depending on disputed accounts. Each of these involves minute enquiry and explanation. In fact, the task of adjusting the accounts involves much time and labour. Generally speaking, the affairs of a property of considerable importance cannot be looked into, cleared up, and the new arrangements brought into thorough order for two or three years after management is undertaken by the Court, even when the late proprietor has left the estate in comparatively good order, and in most cases far more time than this is required to bring order out of the confusion which is almost invariably found to prevail. The state of transition from the management of the proprietor to that of the Court of Wards in itself gives a check to collections, and causes a portion of the current demand due after the assumption of the charge of an estate to fall into arrear. The examination of the balances is therefore continued from year to year until the accounts are cleared. Some portion of the balance is invariably

found to be good, and it is gradually recovered by the following method. When a tenant makes a payment without specification of the demand for which the payment is made, the Manager, under section 55 of the Bengal Tenancy Act, credits the payment first to the arrear demand, and then applies the balance, if any, to the current demand due from the tenant. This is done with the object of preventing the good balance from being eventually lost to the estate. But it was apprehended that, in order to comply with the orders of Government above quoted, Managers might reverse the order of crediting the payments, *i.e.*, they might apply the payment first to the current demand, and the remainder, if any, to the arrear demand. The Board, therefore, intimated to the local officers that, while efforts should be made to collect a larger percentage of the current demand, it must be distinctly understood that arrear collections are not to be sacrificed for the sake of showing a high percentage against current demand, and that they would regard a low percentage of arrear collections as unsatisfactory, notwithstanding a marked improvement in the percentage of current collections. The greater portion of the remissions was granted in the seven estates named in the margin.

District.	Estate.	Amount.
		Rs.
Burdwan ...	Burdwan ...	71,973
Gaya ...	Tikari ...	13,659
Rajshahi ...	Dighaputtea ...	46,865
Murshidabad ...	Kasimbazar ...	10,579
24-Parganas ...	Bhawánipur ...	54,109
Backergunge ...	Dakhin Shahbázpur	16,118
Cuttack ...	Madhupur ...	10,628
	Total ...	2,23,931

Balances of rent and cesses due to estates.

9. The balances are classified in the following table :—

Divisions.		Due when the estates were taken in charge.				Accrued after the estates were taken in charge.					Grand Total.
		Bad and irrecoverable.	Doubtful and disputed.	Doubtful, not disputed.	Good and in process of recovery.	Not realizable before the close of the year.	Bad and irrecoverable.	Doubtful and disputed.	Doubtful, not disputed.	Good and in process of recovery.	
1		2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan		43,072	80	5,475	53,478	189	1,09,966	11,014	1,49,729	22,66,286	26,64,180
Presidency		34,773	5,650	37,803	1,31,737	81,317	28,923	9,065	25,940	5,34,191	8,89,431
Rajshahi		24,264	1,365	8,801	12,259	13,282	1,06,567	18,598	41,500	3,30,504	5,57,540
Dacca		17,287	7,289	10,322	6,566	1,218	19,451	6,281	4,272	59,402	1,31,088
Chittagong		436	...	22	16,876	431	5,595	181	515	84,870	1,08,926
Patna		86,464	37,713	848	33,932	5,926	2,52,490	42,954	96,337	7,40,421	13,03,025
Bhagalpur		1,187	19,174	240	4,116	...	18,105	...	...	18,219	61,101
Orissa		740	...	...	...	...	7,403	2,430	1,952	36,482	48,937
Chota Nagpur		3,058	3,029	38	3,372	...	34,038	21,160	5,246	2,61,632	3,32,473
Total for	1892-93 ...	2,08,180	74,300	63,729	2,72,720	1,02,363	5,82,638	1,11,363	3,25,491	43,55,947	60,96,710
	1891-92 ...	2,08,460	49,865	43,102	1,30,876	1,68,208	6,63,015	1,71,250	3,00,908	48,34,369	65,69,202
	1890-91 ...	8,97,381	73,859	65,126	1,55,494	1,16,197	6,89,882	1,90,335	3,38,422	48,68,839	74,24,535
	1889-90 ...	12,89,610	1,63,054	1,51,149	2,66,687	1,46,314	7,03,900	1,83,256	4,61,916	48,18,183	81,84,069
	1888-89 ...	31,64,418	1,73,831	2,19,199	5,27,643	2,64,992	7,87,138	1,40,951	2,81,480	49,83,147	1,08,42,802

The bad and irrecoverable balances due before and after the estates were taken in charge show a reduction of Rs. 79,503. The doubtful balances due before assumption of charge of the estates have increased by Rs. 45,062, while those which accrued after assumption of charge have decreased by Rs. 35,304.

10. The following statement shows the principal estates in which the balances exceed the current demand :—

Districts.	Estates.	Current rent and cess demand.	Arrear rent and cess demand at the commencement of the year.	Balance due when the estates were taken in charge.			Balance accrued after the estates were taken in charge.				Total balance at the close of the year.
				Bad and irrecoverable.	Doubtful of recovery.	Good and in process of recovery.	Not realizable before the close of the year.	Bad and irrecoverable.	Doubtful of recovery.	Good and in process of recovery.	
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24-Parganas ...	Bhawánipur	1,64,303	2,81,905	5,474	5,650	4,332	12,822	19,247	32,916	1,38,842	2,19,283
Khulna	Sukhlira	1,46,300	2,29,817	25,301	37,803	1,31,305	5,447	...	...	89,797	2,89,833
Dinajpur	Muldwar	1,40,858	1,56,343	2,800	103	1,046	12,212	...	208	1,03,404	1,61,002
Shahabad	Chándra Kumar ...	58,290	1,25,629	8,889	...	...	...	41,529	13,910	29,925	1,13,184
Singhbhum ...	Dhalbhum	81,495	1,51,896	1,104	3,067	58	...	59,751	10,344	1,21,439	1,55,788

The balances have been reduced in the estates Bhawánipur and Chándra Kumar. The Satkhira estate was taken in charge during the year, and instructions have been issued for the examination and classification of the balance and for its reduction by collecting the portion that is recoverable and applying for remission of that which is actually bad and irrecoverable. In the Maldwar estate the balance was actually reduced, but the reduction could not be shown in the return, as the additional sum of Rs. 19,507, which was collected within the year, but not remitted to the treasury until after its close, has been excluded from the return. In the Dhalbhum estate the balance has slightly increased in consequence of short collections.

Debts due by estates.

11 The following statement shows the extent to which debts due by estates were paid :—

Divisions.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reductions by compromise.	Balances due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	4,93,809	1,14,068	6,07,877	2,31,224	...	3,76,653
Presidency	7,369	2,66,752	2,74,121	21,806	31	2,52,284
Rajshahi	5,121	1,215	6,336	1,732	335	4,269
Dacca	5,029	518	5,547	4,258	13	1,276
Chittagong	23,195	12,051	35,246	13,996	180	21,070
Patna	10,46,856	2,91,798	13,38,654	2,13,977	2,786	11,21,891
Bhágalpur	66,587	3,729	70,316	26,846	1,051	42,419
Orissa	...	...	...	...	...	...
Chota Nagpur ...	15,20,015	90,058	16,10,073	1,52,218	98	14,57,757
1892-93 ...	31,67,981	7,80,189	39,48,170	6,66,057	4,494	32,77,619
1891-92 ...	37,30,377	14,24,325	51,54,702	10,73,336	3,75,858	37,05,508
Total for 1890-91 ...	47,52,679	5,64,938	53,17,617	15,94,281	7,316	37,16,020
1889-90 ...	44,63,931	11,91,358	56,55,289	8,24,900	5,166	48,25,223
1888-89 ...	48,28,815	8,38,301	56,67,116	11,37,668	25,980	45,03,486

The balances at the commencement of the year have, at its close, increased by over a lakh of rupees. The increase appears in the Presidency and Patna Divisions, where it amounts to 2½ and ¾ lakhs respectively, in consequence of the assumption of charge of the Satkhira estate in Khulna and the Paigumberpur estate in Darbhanga. There is a marked decrease of nearly 1¼ lakhs in the Burdwan Division, due chiefly to the repayment by the Burdwan Raj estate of the loan taken from the Bank of Bengal in 1891-92. The estates most involved at the close of the year are named in the margin. Owing to interest and costs the debts due by the Basudebpur and Chándra Kumar's estates have increased. The desperate financial condition of the former estate has been long under discussion. Various attempts have been made to extricate it from its liabilities, but to no effect. There has been much

District.	Estate.	Amount. Rs.
Midnapore	Basudebpur	3,18,097
Khulna	Satkhira	2,45,702
Gaya	Deo	7,28,667
Shahabad	Chándra Kumar	2,03 588
Darbhanga	Paigumberpur	1,07,686
Hazáribágh	Doranda	87,960
	Satgawan	1,80,528
	Karharbari	3,01,864
Singhbhum	Dhalbhum	1,64,673
Manbhum	Burrabhum	1,03,053

discussion on the subject between the Board and the local officers. This has resulted in the conclusion that the greater part of the estate must be sold. Nothing less than this would be effectual. Of the sum due from the Chándra Kumar estate, Rs. 1,92,000 is owing under a decree to a Benares banker. The cash balance of Rs. 44,870 and the Government securities for Rs. 23,365 to the credit of the estate will be paid in partial liquidation of the debt, and a scheme for the payment of the remainder will be prepared.

Management charges.

12. The following statement shows the cost of management in each division :—

Divisions.	Manager's pay, commission, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Total charges shown in columns 2 and 3.	Percentage of total charges shown in column 4 on the current rent and cess demand of estates.	Percentage of charges shown in column 2 on the current rent and cess demand of estates.
1	2	3	4	5	6
	Rs.	Rs.	Rs.		
Burdwan ...	1,90,116	78,775	2,68,891	5·5	3·9
Presidency ...	92,525	3,575	96,100	11·3	10·9
Rajshahi ...	1,29,985	5,285	1,35,270	13·0	12·5
Dacca ...	24,946	2,097	27,043	16·6	15·3
Chittagong ...	36,371	2,239	38,610	10·2	9·6
Patna ...	1,69,929	2,303	1,72,232	14·2	14·0
Bhágalpur ...	19,551	155	19,706	13·6	13·5
Orissa ...	23,615	3,689	27,304	14·3	12·4
Chota Nagpur ...	40,108	1,320	41,428	8·0	7·8
1892-93 ...	7,27,146	99,438	8,26,584	8·8	7·8
1891-92 ...	7,23,054	33,235	7,56,289	8·2	7·8
Total for 1890-91 ...	7,36,616	28,408	7,65,024	7·7	7·4
1889-90 ...	7,70,069	33,999	8,04,068	8·0	7·6
1888-89 ...	7,65,109	32,647	7,97,756	7·7	7·3

The percentage of the total cost of management proper, calculated on the current rent and cess demand of Rs. 92,99,637, is identical with that of the preceding year. It varies in the different Divisions according to the circumstances of estates. It is highest in the Dacca Division—a result due partly to the employment of a special establishment in the survey and settlement operations in the Talipabad estate, and partly to the payment in the year under review of the arrears of salary due for the previous year to the establishment in the Kanakshar estate in Faridpur. Next comes the Patna Division, the high percentage in which is due to the revision of the establishment for the management of the Tikari estate in Gaya and to the payment of the arrear commission due to the patwaris of the estates in Shahabad in the year under report. The percentage in the Bhágalpur Division is mainly owing to the employment of an independent Manager with a separate establishment for Sukraj Rai's estate, in consequence of the transfer of the management from Patna, where the General Manager and his establishment were paid certain allowances for the work connected with the estate. The charges in this Division, however, show a considerable decrease in consequence of the release of the Srinagar estate. The increased charges for the construction and repairs of cutcherry buildings appear in the Burdwan Raj estate, which paid Rs. 66,500 to Messrs. Burn and Company for the completion of the Raj office building at Burdwan. In the Rajshahi Division the management charges show a decrease as compared with those of last year. This is due partly to the release of an estate in 1891-92, but chiefly to the fact that in the previous year in the Hazrahati estate sums due as commission to rent-collectors were paid in a lump for a series of past years.

Rates.

13. The receipts of the general management rate were Rs. 57,243, while the disbursements amounted to Rs. 53,634. The surplus to the credit of the rate, which was Rs. 85,337 at the beginning of the year, was therefore raised to Rs. 88,946. There was also a balance of Rs. 4,578 due from estates on the 31st March last, which will be recovered in the current year. The receipts of the treasury rate amounted to Rs. 19,646.

The Government have recently approved the Board's proposals to levy the following rates and fees under the Government Management of Private Estates Act, X of 1892, viz.—

(1) General rate under section 3.
(2) Audit rate
(3) Legal Remembrancer's fees } under section 4.

The first will be a consolidated rate, including the present management and treasury rates, as well as the new charge for superior supervision, authorised to be levied by section 3. It will be levied from the commencement of 1893-94 and until further orders at the rate of one-half per cent. from the Burdwan estate, at one and-a-half per cent. from the Tikari and Dighaputtea estates, and at two and-a-half per cent. from all other estates. The audit rate will be levied at one anna per cent. from the Burdwan estate, four annas per cent. from the Tikari and Dighaputtea estates, and six annas per cent. from the remaining estates, having a current rent and cess demand of Rs. 50,000 and upwards, which are subjected to audit by the Examiner of Local Accounts. These percentages will be payable for 1893-94 after the accounts of estates for that year have been professionally audited. Both the general and audit rates will be leviable from the estates on their gross income as defined in clause (2) of section 2 of the Act. The Legal Remembrancer's fees will continue to be levied in accordance with the present scale laid down in rule 5, Section VIII(*m*), page 70 of the Wards' Manual, 1888.

Audit of accounts.

14. The accounts of estates with a rent and cess roll of Rs. 50,000 and upwards are audited by the Examiner of Local Accounts. During the year the auditors had to undertake the audit of the accounts of four estates for 1889-90 and 1890-91 respectively and of nineteen estates for 1891-92. They have completed the work.

Schools, dispensaries, works of improvement, surveys and settlements.

15. The following statement shows the expenditure on schools, dispensaries, maintenance of buildings, &c., works of improvement, and surveys and settlements:—

Divisions.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Surveys and settlements.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	24,621	12,700	75,133	19,193	30,210	1,61,857
Presidency	8,746	6,935	6,723	36,974	18,889	78,267
Rajshahi	15,109	8,866	24,106	32,587	4,236	84,904
Dacca	144	989	1,100	51	23,247	25,531
Chittagong	729	560	10,322	3,086	4,978	19,675
Patna	7,315	3,133	74,101	46,484	677	1,31,710
Bhágalpur	1,146	153	1,380	2,765	5,919	11,363
Orissa	2,243	1,440	16,928	9,868	7,842	38,330
Chota Nagpur ...	4,006	1,739	7,077	6,774	1,106	20,702
Total for 1892-93 ...	64,059	36,524	2,16,870	1,57,782	97,104	5,72,339
Total for 1891-92 ...	61,165	37,598	1,91,397	92,864	2,67,345	6,50,359
Total for 1890-91 ...	59,241	32,255	2,13,178	58,404	1,26,523	4,89,601
Total for 1889-90 ...	69,301	38,732	2,24,439	66,930	2,24,168	6,23,570
Total for 1888-89 ...	58,707	38,110	1,24,698	58,167	1,38,101	4,17,783

The expenditure has increased under the first, third, and fourth headings. The increase in the subscriptions and donations to schools is principally on account of the Dighaputtea estate, from the funds of which Rs. 8,284 were paid during the year for the construction of a new building for the Dighaputtea school. The increased expenditure for the maintenance of buildings and other immovable property is due to larger sums having been spent in four estates, viz., Rs. 71,682 in Burdwan, Rs. 4,890 in Fazl Ali Khan's estate in Chittagong, Rs. 49,309 in the Narhan estate in Darbhanga, and Rs. 11,290 in the Kanika estate in Cuttack. The expenditure on land improvements and on works designed for the benefit of the tenantry shows an increase in all the Divisions except the following :—The Presidency, Dacca, Chittagong, and Orissa. The increase in the Patna Division is due to the transfer to this head, in accordance with the remarks made by Government in paragraph 7 of their Resolution on the previous year's report, of the charges for *gilandazi* or village irrigation channels, which were included in previous reports under the third heading. In the Tikari estate alone these charges amounted to Rs. 26,350. The increased outlay in the other Divisions is mainly due to the expenditure of Rs. 16,264 and Rs. 22,865 from the funds of the Burdwan and Dighaputtea estates respectively. The decrease in the Presidency Division is due to the expenditure in the Bhawánipur estate having been only Rs. 5,538, as against Rs. 27,685 in 1891-92. There was, however, a large increase in the Kasimbazar estate which spent Rs. 30,781, or Rs. 19,440 more than that in the previous year. The Board have drawn the attention of the local officers to the orders in the concluding portion of paragraph 8 of the Government Resolution on the previous year's report, insisting on the policy of devoting a liberal expenditure to improvements in solvent estates. The decrease in the expenditure on dispensaries is chiefly on account of the expenditure in the Burdwan estate having been Rs. 4,738 less than that of the preceding year. There was, however, an increase from Rs. 3,086 to Rs. 5,865 in the Kasimbazar estate. A female hospital at Berhampore and a charitable dispensary at Kallyanganj were opened during the year at an annual cost to this estate of Rs. 3,900 and Rs. 900 respectively. The expenditure on surveys and settlements has been transferred to this statement from the table of charges of management, and it was incurred chiefly in the Burdwan, Kasimbazar, Talipabad, Dakhin Shahbázpur and Kanika estates. In Chittagong the wards' estates have not yet been required to pay their share of the cost of the general survey and record of rights now being carried on in that district.

Agricultural improvements or experiments.

16. The experimental cultivation of wheat in the Turkoa estate in Midnapore failed owing to the untimely rain, and a similar want of success occurred in the Moheshpur estate in that district, and in Fazl Ali Khan's estate in Chittagong, as the soil proved to be unsuitable. It was tried in three mahál of the estate of Bhugwant Narain Singh in Patna; in two the result was failure, but in the third mahál it was somewhat successful. In the Nyagram estate in Midnapore the cultivation gave fairly good results. Potatoes were planted in the Jheria estate in Manbhum and in the Turkoa, Malighati, and Moheshpur estates, but the cultivation failed on account of untimely and excessive rains. The experiment was, however, fairly successful in the Madhupur estate in Cuttack and the Nyagram estate. In Fazl Ali Khan's estate the experiment was tried, and the few maunds of potatoes produced were of excellent quality. Potatoes of a very inferior description are grown locally to some extent in this district, and it is to be hoped that the Manager's experiments will result in improving the local tubers. The cultivation of sugarcane failed in the Turkoa estate, owing to the untimely rain. It was tried in the Barutter Hingly estate in Midnapore with no satisfactory result. In the Malighati estate sugarcane was planted in February last. In Fazl Ali Khan's estate with a view to see if two paying crops could be got out of one planting the cultivation of red and white canes was continued from last year's shoots; only the former grew well. The cultivation of Bombay, Khari, and Samshara sugarcane was a success in the Madhupur estate; some of the tenants purchased cuttings and tried them on their own fields. The experimental cultivation of cotton proved a failure in the Turkoa and Jheria estates. The cultivation of Rangpur tobacco was continued in Fazl Ali Khan's estate, and the outturn

was good. This variety of tobacco owing to its fetching a higher price than the local variety is much liked by the people, and the tenants have been allowed seeds free. Its cultivation is said to be extending. The Virginia and Hinglee varieties of tobacco were cultivated in the Madhupur estate; the former did not germinate properly, as the seeds were old, and the latter was considerably damaged by a hail-storm. In this estate ten seers of fine paddy were sown in five bighas of land, and the outturn was over 42 maunds, a very satisfactory result; the tenants are desirous of trying the cultivation this year. Very good specimens of English vegetables were grown in Fazl Ali Khan's and Harish Chandra Rai's estates. The fruit trees planted in the Maldwar and Shankarpur estates in Dinajpur, the Burdhankotee estate in Rangpur, and the Kanika estate in Cuttack are doing well. General experiments were undertaken in the Dighaputtea estate. Although there was a small loss in the cultivation of wheat, peas and linseed, the estate profited much by the cultivation of oats, potato, sugarcane, *aus* paddy and mustard. The Sonthal colony in the Burdhankotee estate is now in a prosperous condition. It consists of about 750 persons who are reclaiming the jungle. They have grown Indian corn and mustard with considerable success. Jute has also been successfully cultivated in this estate. Four hundred sugarcane mills purchased by the estate from Messrs. Burn and Co. of Howrah were hired by the raiyats, who preferred them to the mills of Messrs. Renwick and Co. One Bihia mill with three rollers purchased for the Malighati estate is reported to have been appreciated by the raiyats. The Bihia mills of the Maldwar and Shankarpur estates continue to be largely used by the tenants. The sugarcane mill belonging to the Madhupur estate has been purchased by some tenants. In the Nyagram estate the Sibpur plough was found to be unsuitable.

17. At the Berhampore experimental farm opened in the previous year on behalf of the Kasimbazar estate, the cultivation of two species of sugarcane was tried. Although white ants did great mischief, the outturn was fair; but the cost incurred in the payment of the wages and other expenses of a trained *mali* supplied by the Agricultural Department for the experiments in only two bighas of land was high. Buxar wheat was supplied to some tenants for experiments. These resulted in total failure. The Collector thinks it difficult to make these experiments sufficiently reproductive to induce the raiyats to take up the cultivation of new crops on their account. He contemplates taking up horticultural experiments during the current year.

18. The model farm at Pala in Burdwan, maintained by the Burdwan Raj estate, continued to be under the supervision of the Agricultural Department. Experiments during the year were confined to rice (*áman* and *aus*), maize, fodder grasses, sugarcane, potato, and *rabi* crops (wheat, barley, oats, and gram). The results as regards rice, fodder grasses, sugarcane and potatoes were highly satisfactory. The failure of maize and the *rabi* crops was due to heavy rain at the beginning and end of the last winter. The expenditure was Rs. 1,864, while the receipts from it were Rs. 1,162. The continuance of the farm has been sanctioned up to March 1894. The demonstration farms in three mahâls of the estate will be abolished, as they have proved failures. The impaired prosperity of Kujang did not admit of experiments being made, except the maintenance of a cocoanut plantation at Kajlapota near False Point, which contains 4,594 cocoanut trees, and the fruit garden at Anantpur in which sisu and teak trees will be experimentally cultivated.

Total receipts and disbursements.

19. The year opened with a cash balance of Rs. 17,69,580, and the receipts during the twelve months were Rs. 1,16,39,554, including (in addition to rent and cess collections) Rs. 1,35,495 on account of debts recovered, Rs. 6,21,082 obtained from miscellaneous sources, and Rs. 17,55,452 shown under the heading of "Suspense account." The disbursements aggregated Rs. 1,16,00,026, including (besides payments on account of revenue, rents, cesses, management, rates, debts, schools, dispensaries, maintenance of buildings and other immovable property, works of improvement and surveys and settlements), Rs. 2,87,046 (nearly 2½ per cent. of the total disbursements) for law charges, Rs. 12,50,193 for the maintenance of proprietors and their families and social and religious ceremonies, Rs. 75,772 for the education of wards, Rs. 91,229 for district post assessment,

municipal, chaukidari and income-taxes, embankment cesses, irrigation rate, and other compulsory charges, Rs. 3,00,859 for miscellaneous charges, Rs. 2,80,817 for investments in landed property and Government securities, and Rs. 18,04,587 shown under the heading of "Suspense account." The year closed with an increased cash balance of Rs. 18,09,108 besides Government securities and Railway debentures to the value of Rs. 46,95,209. The estates which have the largest investments in securities are noted in the margin.

District.	Estate.	Amount.
		Rs.
Burdwan ...	Burdwan Raj ...	14,24,549*
Midnapore ...	Turkoa ...	1,19,469
24-Parganas ...	Bhawánipur ...	84,726
Murshidabad ...	Kasimbazar ...	4,72,500
Dinajpur ...	Maldwar ...	26,460
Rajshahi ...	Dighaputtea ...	18,11,198
Chittagong ...	Fazl Ali Khan ...	1,04,934
Patna ...	Bhugwant Narain Singh.	29,470
Gaya ...	Tikari ...	1,45,716†
Darbhanga ...	Narhan ...	1,09,418
Cuttack ...	Kanika ...	1,06,492

* Includes Railway debentures to the value of Rs. 2,05,000.
† Includes Railway shares to the value of Rs. 10,000.

20. The following statement prepared from the Annual Report of the Director of the Department of Land Records and Agriculture shows the progress made in the surveys and settlements conducted under his supervision in wards' estates:—

Surveys and records of rights.

Estate.	Estimated area in acres.	Area surveyed—		Estimated number of tenants.	Number of tenants whose rent had been recorded and status determined in khatians finally published—		Cost during 1892-93.	
		Up to 31st March 1892.	During 1892-93.		Up to 31st March 1892.	During 1892-93.	Survey.	Settlement.
1	2	3	4	5	6	7	8	9
		Acres.	Acres.				Rs.	Rs.
Burdwan Raj khas mahals	258,900	105,200*	126,720*	35,493	...	1,070	43,716	10,684
Talipatnd	60,160	5,796	29,054	29,443	...	475	6,068	7,580
Dakhin-Shahbazpur ...	93,805	79,872	13,933	29,921	1,665	329	1,840	13,772
Sarail pargana (Kasimbazar).	177,280	177,280	...	84,166	54,746	29,420	...	15,385
Kujang (Burdwan Raj) ...	146,560	146,560	...	...	...	...	...	2,674
Kanika	282,940	177,920	...	32,000	...	12,867	126	3,674

* These figures include skeleton survey.

The work in pargana Sarail as well as in pargana Sujamutha, with the exception of one village, Madakhali, has been completed. The records of this village are being reframed under the orders passed by the High Court on appeal. The settlement of Kujang was practically completed in the previous year. But on a representation made by the Director, the Board agreed to allow a reduction of rental by the application of existing village rates to the areas of holdings as measured by the 20 dasti podika, on the ground that the raiyats were paying as high rates as they could afford and because rents had been much raised in recent years. Besides this revision enquiries had to be made into the cases of lands shown in the zamindari papers and road cess returns as rent-free and into the claims of raiyats to be recorded as settled. The revision of the records has been completed, but the enquiries into the lákhiraj claims had not concluded when the year closed. In the other estates the work was in progress during the year.

21. The position of other estates as regards survey and settlement is as follows:—

Malighati.—Seventeen mahals with an area of 16,690 acres require survey and settlement. The Manager proposed to take up six mahals under sections 90 and 91 of the Bengal Tenancy Act. But the proposal was pronounced by the Board to be absolutely useless. The Manager was, therefore, directed to apply for a survey and settlement under section 101 of the Act, and accordingly for two of the mahals, Mansuka and Maricha, a notification under section 101 (2) (*a*) was published in the Gazette of the 3rd May 1893.

Belki and Beraberia.—The settlement of mahal Maguri, which originally belonged to these estates, but was sold to the Turkoa estate in July 1892, was completed, but as some of the cases are pending in appeal before the High Court, the final publication of the records has been postponed. The rents of these villages were amicably settled and the jamabandi is under preparation.

Basudebpur.—The survey and settlement of mahâls Haripur and Chodda Hazari, which in the previous year was in contemplation, has been abandoned in consequence of the indebtedness of the estate.

Moheshpur.—The proposal for undertaking operations in mahâl Jedthan has been abandoned, as the principal co-proprietors did not join.

Nyagram.—The question of survey and settlement of mahâl Dipakichand, the only property remaining to this estate, was under consideration, but owing to its embarrassed condition operations have been postponed for the present.

Turkoa.—Survey and settlement are required in 11 mahâls, 10 of which are held in coparceny with others. The consent of the majority of the co-sharers of mahâls Keshrambha and Baichgeria having been obtained, and mahâl Kadar being the entire property of the ward, the Manager has been directed to apply for survey and settlement under section 101 of the Act during the current year. For the remaining eight mahâls he is negotiating with the co-sharers.

Bhawânipur.—The survey and preparation of a record of rights in five villages comprising 279 acres have been undertaken under the notification published in the Gazette of the 1st February 1893 under section 101(2) (*c*) of the Act.

Syudpur.—The survey of four purchased tenures mentioned in the previous year's report has been completed. The preparation of the record of rights of the tenures Khesra and Bhadradia in Khulna has also been completed, while in the tenures Lowjani and Changutia in Jessore it was in progress when the year closed.

Shankarpur.—The survey of seven villages comprising 344 acres, which were not completed by the professional party by whom the main portion of the estate was surveyed, was finished by the Manager in March 1892 at a cost of Rs. 152. An amicable settlement in respect of four villages (three in Dinajpur and one in Bogra) comprising 233 acres has been effected at a cost of Rs. 37 and an increase of Rs. 40 in the rent-roll. In three villages (two in Dinajpur and one in Bogra) the tenants would not agree to an amicable settlement. Subsequently ten villages in Malda have been declared to belong to the estate. The question of undertaking the settlement of these thirteen villages by a special officer is at present under consideration.

Maldwar.—A notification under section 101 (2) (*c*) of the Act for the survey and preparation of a record of rights in respect of lot Lotijhari, now belonging solely to the estate, was published in the Gazette of the 8th February 1893. The area of the lot and the cost of the operations which will be undertaken by Baboo Satis Chandra Sen, Deputy Collector, in addition to his own duties, are estimated at 3,468 acres and Rs. 1,734 respectively.

Chándra Kumar.—Operations under section 103 of the Act were undertaken in villages Atmi, Bhadar, and Mardanpore, and are in progress.

Madhupur.—The survey and preparation of a record of rights in respect of the lands within the boundaries of killa Madhupur, a permanently-settled estate belonging to the wards, are being undertaken under the notification published in the Gazette of the 13th January 1892, under section 101 (2) (*c*) of the Act. The area of the killa is about 38,773 acres, and the cost of the operations is roughly calculated at Rs. 16,402. The work was in progress throughout the year, and the survey and khanapuri were completed after its close.

Siri.—One village, Bondua, was measured by a private amin in view of having the holdings of the raiyats separately assessed by the Revenue Court at fair and equitable rents.

Dhalbhum.—Fifteen villages were measured under section 33 of the Chota Nagpur Landlord and Tenants Act, I (B.C.) of 1879. The final report in connection with the measurements of 20 villages of the sardar ghatwal of the Pairagori ghatwali mahâl, referred to in the previous year's report, has been received by the Commissioner.

Pandra.—As stated in the previous year's report, the measurement and classification of the lands of the villages in the estate were completed by the amins employed under the late special Settlement Officer in the Chota Nagpur Division. Their work was found to be defective, and an establishment was

employed to test it. Revised jamabandis were prepared, but none of the raiyats accepted the settlement. After several attempts to make the raiyats accept the revised assessment, notices were served on five leading tenants under section 13 of Act X of 1859. This step brought round three of them, but the remaining two, as well as the rest of the raiyats, still persist in refusing to accept the settlement. The Commissioner has been asked for a special report on the subject.

The survey and settlement of the wards' estates in Chittagong, Cuttack, Balasore, Puri, Muzaffarpur, Saran, Champaran, and Darbhanga are proceeding in conjunction with the general operations in these districts.

22. In orders dated the 15th of July 1892 the Government called for specific proposals for the survey and settlement of wards' estates. The case of every ward's estate, it was observed, should be examined, either it has been surveyed, or the estate is so soon to be released that a survey would not be worth while, or else it should not be surveyed. Reports were accordingly invited from the local officers, and their replies with the Board's remarks were embodied in an abstract which was submitted to Government on the 28th of December 1892. The estates were divided into four classes: the first comprising those which have been surveyed and settled or are under survey and settlement; the second those which are so soon to be released that a survey would not be worth while; the third those which may be surveyed; and the fourth those which should not be surveyed on account of their embarrassed condition, want of co-operation from co-sharers, or other circumstances. On receipt of this report the Government decided that the survey and settlement of the Tikari estate should be taken in hand, and the necessary notifications under sections 3 and 4 of Bengal Survey Act V of 1875 were published in the Gazette of the 12th April 1893 in respect of the survey of estates Nos. 3160 and 5151 belonging to the ward in Gaya.

Operation of the certificate procedure.

23. Appendix III illustrates the working of the certificate procedure. It has been prepared in the form suggested by Government. It now appears from the returns received from the local officers that the form is incomplete, and that in order that column 18 should show the correct unrealised balance of amount covered by certificates remaining to be disposed of at the close of the year, there should be a column showing the amount covered by certificates which were struck off during the year. The Board therefore propose, with the approval of Government, to direct the local officers to insert in future in their returns an additional column after column 17 with the heading "Total amount covered by certificates struck off."

24. The number of certificates filed was 8,648 as against 13,299 in the preceding year. The decrease is due partly to the release in the previous year of the Srinagar and Dhankura estates and partly to the orders in the Government Resolution of the 12th of April 1892, which directed that the certificate procedure should not be used in disputed cases, but should only be resorted to where an authentic record of the demand based on a field survey had been prepared. The Board suggested that in modification of the above orders the use of certificates should be permitted, as before, when there is no uncertainty or dispute in regard to the rent demand, without requiring estates to incur the expense of a survey and settlement which may not be immediately necessary for their proper management. The Government on this suggestion requested that the principles laid down in the Resolution above referred to should be strictly observed, and that they should not be departed from without the special sanction of Government in each case obtained. In December 1892 the Government, on the recommendation of the Board, sanctioned the proposal of the Collector of Chittagong that the General Manager of wards' estates in that district until the estates under his charge are surveyed and settled under Chapter X of the Bengal Tenancy Act should be allowed to have recourse to the certificate procedure in the following cases only:—(*a*) for the levy of arrears due from tenants who have given kabuliyats, and (*b*) for the levy of arrears due from tenants with regard to the amount of whose rent no dispute has arisen in the previous three years. In March last another application was submitted by the Board on behalf of the Burdwan Raj estate, enquiring whether, in view of the special circumstances of the estate, the Manager may be permitted to file

certificates for arrears of rent in cases where the rental itself is not in dispute. The Government replied that they were willing to relax to some extent the rule prohibiting the use of the certificate procedure, save where a survey-settlement had been made, so long as the spirit of that rule is observed, and that it is for the local authorities to point out the precautions necessary to be taken so as to ensure this. The local authorities have now replied, and a report on the subject has been submitted to Government, asking that certain proposed general orders may be issued.

Condition of the tenantry.

25. In the Burdwan Division the partial failure of the crops affected the tenants heavily, and in some places temporary relief works had to be opened. With the exception of village Maliara and in Maguri and mahál Jhaspipli of the Malighati estate, the relations between the tenantry and the managing agency may be termed satisfactory. In the Presidency Division the condition of the tenantry appears to have been fair in Murshidabad and the 24-Parganas, but in Khulna some damage was done by salt-water inundations. The Board have no reason to consider that the relations between the tenants and the managing agency in this Division have been other than favourable. In the Rajshahi Division the condition of the tenantry is spoken of as being satisfactory, save in Jalpaiguri, owing to the short harvest of the previous year, and in Rangpur, where, however, a deficient outturn was counterbalanced by the high prices obtainable for tobacco and surplus food-grains. The relations with the tenantry were on the whole favourable in the Chittagong Division. The Tippera raiyats suffered chiefly on account of cattle murrain and the exceptionally low price of jute. The tenants in the Noakhali district are stated to have been well off. In the Dacca Division the tenants in Backergunge are prosperous, the least well off being those in the Talipabad estate. In Faridpur the raiyats suffered seriously through the failure of the crops. There appears to have been no friction with the tenants in this Division. In the Bhágalpur Division the raiyats appear to have been generally fairly well off, save in the Madhipura subdivision, where the effects of the previous bad season have not yet passed away, and in the Sonthal Parganas, where, owing to short crops, it was found necessary to make advances of grain. The relations with the tenantry continued satisfactory. In the Patna Division the raiyats suffered to some extent from the partial failure of the crops. In Gaya the labouring classes were through *gilandazi* work enabled to tide over the worst period of distress, which was only slightly felt in Saran, where the Agricultural Loans Act was brought into use. The Board have seen no cause to be dissatisfied with the relations which existed in this division between the tenantry and the collecting agency. In the Orissa Division the condition of the tenants appears to have been generally good, save in the Kujang and Shahabunder estates. In the former the tenants had a hard time, owing to the failure of the harvests, while in the latter the distress was merely partial. It is only in the latter of the abovenamed estates that there are any signs of hostile feeling (due to the ward's relatives) towards the Court's management. As regards the Chota Nagpur Division in Singhbhum, as also in Hazáribágh, the tenantry appear to have been fairly well off, save in the Marafari estate, where the chief crop is winter rice, which this year was not a success, on account of the absence of timely rain. In Lohardaga the raiyats, owing to the unequal distribution of the year's rain and to the high prices of grain, were not prosperous. In Palámau a succession of short harvests during the last few years has been injurious to the tenantry. In Manbhum the very indifferent rice harvest and the extremely poor lac crop produced a certain amount of distress among the tenantry, save in the Gobindpur subdivision, where work on the Jheria extension of the East Indian Railway gave the necessary aid, and in Manbazar, where the local mahajans provided the requisite loans. The relations between the tenantry and the managing agency appear satisfactory throughout the Division except in Lohardaga, where the refusal to render bethbegar still continues. It seems that matters there are not likely to be improved until a complete record of rights has been prepared.

Education of wards.

26. The Maharaj Kumar of Burdwan continued to receive instruction in English from Babu Ram Narayan Dutt, B.A., and Sanskrit and Bengali from two pandits. The Collector and Director of Public Instruction examined him and were pleased

with the result. The Maharaj Kumar visited Darjeeling and Calcutta during the year. His personal allowance has been raised from Rs. 1,000 to Rs. 1,250 per mensem. The Basudebpur minor is a student in the Contai Higher Class English School, and has obtained promotion from the 4th to the 5th class. The Turkoa and Malighati wards read in the 1st and 6th classes respectively in the Midnapore Collegiate School; their progress is reported to be fair. The conduct and progress of the Bhawánipur ward continues to be unsatisfactory. Babu Jnanendra Lal Roy, M.A.,B.L., is now his Guardian-Tutor on a salary of Rs. 200 per mensem, which will be raised to Rs. 250 in one year on condition that he can show an improvement in the ward. Arrangements have been made for the ward's removal to Bankipore. The Kasimbazar ward, who is 17 years of age, is not so far advanced in his studies as he should be. It has been determined to appoint an European tutor who may train the ward in a way befitting his future position; a suitable selection was made, but unfortunately the gentleman chosen died before he could enter on his office. Another has now been proposed to the ward's mother for acceptance, and it is hoped that the arrangements will shortly be completed. The Dighaputtea wards are most promising young men, doing well in every respect, and a credit to all connected with their education. Kumar Pramada Nath Rai, who resides at Dighaputtea, has made very satisfactory progress in zamindari work as well as in general knowledge of law and literature. The second ward, Basanta Kumar Rai, who reads in the 3rd-year class of the Presidency College, is doing very well in his studies. The two younger wards, Sarat Kumar Rai and Hemendra Kumar Rai, appeared at the Entrance examination of the Calcutta University in February 1893, and have both passed successfully, the former being placed in the 2nd, and the latter in the 1st division. All the wards attended regularly to physical exercises. During the year they paid a visit to Delhi and other cities in the North-Western Provinces. The Maldwar wards were removed in March 1893 from their home to Dinajpur and admitted into the 7th class of the local Zillah School. They have a private tutor and are said to be intelligent and attentive to their studies. The Shankarpur ward continues to receive his education in English from a private tutor. The Burdhankotee ward neglected his studies during the year. Salamat Ali Khan of Chittagong was promoted to the 2nd class of the Hooghly Collegiate School and continues to make fair progress in his studies. Sukraj Rai, who has been promoted to the 3rd class of the Bhágalpur Zillah School, is reported to have improved in physical health and intelligence. The Tikari minor continued to make good progress in his studies under the tuition of his governess. The question of appointing a male tutor for him was discussed during the year; but he is a young and delicate child, and since there is no pressing necessity for a change, it appeared to the Board desirable to retain the governess, of whom the ward is very fond, and who is respected by the family. He was sent to Darjeeling for a change, which has done him good. Bhugwant Narain Singh has been permitted to attend the Manager's office to learn zamindari work. Deo Kumar and Dharam Kumar attend the Arrah Zillah School. The former did not obtain class promotion; and the latter is said to have made good progress in his studies. The Kanika ward is in the 4th class of the Ravenshaw Collegiate School. In the last annual examination he stood 16th in a class of 43 boys. The eldest son of the Dhanwar ward, who is being privately taught at Bankipore, is reported to have made fair progress in his studies. The Jheria ward attended the tahsildar's office at Jheria for the purpose of learning zamindari work. He also accompanied the Manager into the interior of his estate on two or three occasions.

Laws and rules.

27. The Bill referred to in paragraph 31 of the previous year's report for the levy of a rate on all private estates, in order to cover as nearly as possible the cost of all Government establishments employed and contingent expenditure incurred by the Government for the supervision and management of such estates, was passed on the 25th of October 1892. Under the new Act, X of 1892, the rate is leviable on the gross income, and is in no case to exceed 5 per cent. per annum. Power is reserved to the Government to vary the rate from time to time and to reduce or remit it whenever this seems equitable, and, whenever any considerable special establishments are entertained for an estate, its claim to a reduction

is to receive due attention. Irrespective of the rate the Government may direct, in cases where an officer of the Government is employed to audit accounts or give legal advice on behalf of any estate, the levy of a special charge to be made against the estate on account of such services. The rules framed by the Board under the Act were submitted to Government in April last.

Merits of officers.

28. In all divisions (less in Dacca than elsewhere) this Department has added very materially to the Commissioners' work and responsibilities, and the Board have much pleasure in acknowledging the interest which those officers have taken in it, and the general success which has resulted from their labours. The following Collectors and Managers have been specially commended for their work in this Department by the Divisional Commissioners and have come favourably to the notice of the Board :—

Collectors.

Hon'ble F. R. S. Collier.	Mr. H. Savage.
Mr. R. C. Dutt.	„ C. J. S. Faulder.
„ H. C. Williams.	„ F. A. Slack.
„ G. Stevenson.	„ D. J. Macpherson.
„ L. Hare.	„ W. R. Bright.

Lt.-Col. C. H. Garbett.

Managers.

Raja Ban Behari Kapur, Burdwan Raj Estate, Burdwan.
Rai Káilas Chándra Dás, Bahadur, Wards' Estates, Chittagong.
Babu Kali Narain Ray, Dighaputtea Estate, Rajshahi.
Mr. T. W. Tweedie, Dhanwar Estate, Hazáribágh.
Babu Shoshi Kumar Dutt, Dakhin Shahbázpur Estate, Backergunge.
Syud Sakhawat Hossein, Kanika estate, Cuttack.
Babu Benode Behari Banerjea, Wards' Estates, Patna.
„ Moti Lal Mookerjee, Dhalbhum Estate, Singhbhum.

PART II.

ESTATES WITH A RENT-ROLL OF Rs. 50,000 AND UPWARDS.

BURDWAN.

Managing agency, &c.

29. *Burdwan.—Manager, Raja Ban Behari Kapur.*—The system of management introduced in 1891-92 has worked satisfactorily. The Manager continued to discharge his duties with industry and a fair measure of success. His salary has been raised from the 1st April 1893 from Rs. 1,000 to Rs. 1,500 per mensem, a well-deserved increase, and all the more opportune as the Government was pleased to confer upon him the title of Raja on the 1st January 1893. He was on tour for 122 days in different parts of the estate, including Kujang and Sujamutha, and took appropriate action to remedy defects. Both the Commissioner and the Collector inspected the Manager's office and the Raj treasury; no serious irregularities were brought to light.

* Raj property.

30. The number of lots into which the estate is divided is the same as in the preceding year, viz., 2,897. Of the four missing lots referred to in paragraph 36 of the report for 1891-92, two were traced and sold for Rs. 16 and Rs. 14 respectively; the remaining two lots, consisting of a number of tanks and plots of land, are said to be in the possession of different persons having no connection with one another or with the judgment-debtors, who now reside at Murshidabad. No one is willing to purchase or take a lease of any of them, and there is no hope of recovering them either by amicable arrangement or by suit. Under the circumstances it was considered advisable to incur no expense in the matter.

No progress seems to have been made towards the recovery of the concealed maháls. The Collector reports that no action can be taken in this direction until the traverse survey has been completed and a comparative statement showing the maháls leased out in patni prepared by the Survey Officer.

Messrs. Burn and Company contracted to complete the Raj office building referred to in paragraph 38 of the previous year's report for a sum of Rs. 1,14,170, less Rs. 5,000 discount on advances. The work was commenced in October

1892, under the supervision of the District Engineer, and the sum of Rs. 66,500 was advanced to the contractors.

The khas mahâls, which are scattered over several districts, are for the purpose of administration divided into five circles each under the charge of a circle officer. During his last cold-weather tour the Collector noticed certain defects in the management of these mahâls, and in consultation with the Manager rearranged the several circles and tahsil offices and redistributed them according to the accessibility of each mahâl from a central spot fixed as head-quarters. Such tahsildars as were found to have grown old and apathetic were replaced by a superior class of men with a knowledge of zamindari and surveying. The time of the Assistant Manager, Babu Srinath Dutt, and the circle officers being partially taken up by the settlements now in progress in these mahâls a special officer has been temporarily appointed to make enquiries into the demands reported by the tahsildars to be unrealizable, and to submit remission statements for the irrecoverable balances. The tahsildars are now required to submit monthly returns of collections and arrears in addition to the annual *bakijai* or *jama-wasil-baki*, while the circle officers submit quarterly inspection reports. The tahsildars are also held responsible for arrears not sued for, and are paid according to their collections. These remedial measures have already effected an improvement in the collections.

As noticed in paragraph 35 of the previous year's report, there is room for considerable improvements in the Calcutta bazars, which are also under direct management. The land in New China Bazar is an excellent site, on which buildings could be constructed to suit the requirements of mercantile firms and would prove a profitable investment.

Financial results.

31. The revenue and cess demand due to Government, amounting to Rs. 34,51,037, was satisfied. Of the demand (Rs. 11,238) of rent and cesses due to superior landlords, there was an unpaid balance of Rs. 801, of which Rs. 454 are nominal, and will be written off the accounts, and the remainder could not be paid, as in many cases no trace of the recorded proprietors is to be found. A decrease of Rs. 6,864 was effected in the rent-roll, owing chiefly to the house known as "Rosebank" in Darjeeling and the "Aftab House" at Alipore being now reserved for the use of the Maharaj Kumar, and to several other houses having remained tenantless. The arrear rent and cess demand due to the estate at the commencement of the year amounted to Rs. 24,77,040, and the current demand, including interest, was Rs. 45,21,595. The collections (including Rs. 134 collected in advance) aggregated Rs. 45,11,892, or 99·7 per cent. on the current demand, as against 97·9 per cent. in the preceding year. The results attained in each of the three main divisions into which the estate is divided for the purposes of management are shown in the margin. The collections were very satisfactory in Burdwan and Sujamutha. In Kujang the less favourable result is mainly attributable to the distressed condition of the tenants caused by the cyclone of November 1891, and the subsequent high floods of July 1892; these calamities rendered it necessary to suspend the collections till October 1892. The remissions amounted to Rs. 71,973, consisting chiefly of items which became irrecoverable on account of the death or desertion of tenants. The balance, amounting to Rs. 24,14,904, is classified as noted in the margin. Of the good and recoverable balance, Rs. 12,10,546 were collected after the close of the year by the enforcement of proceedings under Regulation VIII of 1819. The Manager has been asked to give his best attention to the speedy disencumbrance of the accounts of all irrecoverable items. The sum of Rs. 27,955 consisting chiefly of costs decreed in suits, takâvi advances and interest thereon was added to the balance (Rs. 39,915) of debts due to the estate at the close of the

	Current demand.	Collections.	Percentage in 1892-93.	Percentage in 1891-92.
	Rs.	Rs.		
Burdwan ...	43,00,769	43,13,091	100·2	99·8
Cuttack (Kujang)	1,37,228	90,423	65·8	41·7
Midnapore (Sujamutha) ...	83,598	1,08,378	129·6	91·1

	Bad and irrecoverable.	Doubtful of recovery.	Good and in process of recovery.
	Rs.	Rs.	Rs.
Burdwan	1,04,377	28,325	17,81,595
Cuttack (Kujang) ...	9,047	...	3,17,850
Midnapore (Sujamutha)	20,570	19,179	1,83,961

preceding year; Rs. 29,597 were recovered and Rs. 455 written off, leaving an outstanding balance of Rs. 37,818, out of which the recovery of Rs. 1,785 is doubtful, owing to the indigent circumstances of the debtors. The debts due by the estate amounted to Rs. 2,04,344, viz., Rs. 1,20,000 and Rs. 84,000, on account of loans taken from the Bank of Bengal in 1891-92 and 1892-93, respectively, for the payment of a portion of the Government revenue due on the 28th of March in each of the years, as the cash balance in hand at the time ran short of actual requirements owing to the patnidars having deferred payment of their rents: the remaining Rs. 344 represent interest on the loans. The whole amount was paid before the close of the year.

The following statement shows the receipts and disbursements under each head of account:—

Receipts.	Rs.
I.—Cash balance from last year	2,78,894
II.—Rent, including interest thereon	42,20,292
III.—Cesses	2,82,601
IV.—Interest on Government securities	56,582
V.—(*a*) Recovery of debts, &c.	29,597
(*b*) Lands sold	4,243
VI.—Miscellaneous—	
(*a*) Sale-proceeds of fruits	7,738
(*b*) Loans received	84,000
(*c*) Dák cess	9,637
(*d*) Municipal tax	12,008
(*e*) Bonus	3,735
(*f*) Refunds	6,336
(*g*) School fees	922
(*h*) Petty sundries	1,216
VII.—Suspense account—	
(*a*) Deposits received	3,36,399
(*b*) Advances recovered	1,31,442
Total ...	54,74,742

Disbursements.	Rs.
1.—Government revenue	31,48,581
2.—Rent to superior landlords	9,204
3.—Cesses	3,00,309
4.—Management of property—	
(*a*) Salary of Manager	12,000
(*a*1) ,, Assistant Managers	8,800
(*a*2) ,, Sub-Managers	5,280
(*b*) Establishment, travelling allowance and commission	1,09,059
(*c*) Survey-settlement	30,010
(*d*) Construction and repairs of cutcherry buildings	77,014
(*e*) Special establishments	4,748
(*f*) Contingencies	23,393
5.—Law expenses—	
(*a*) Salary of establishment	20,074
(*b*) Legal Remembrancer's fees	263
(*c*) Other expenses	42,655
6.—Maintenance of proprietor—	
(*a*) Salary of Guardian	3,600
(*b*) Allowance to proprietor and family ...	1,38,000
(*c*) Social ceremonies	14,921
(*d*) Religious ceremonies	13,015
(*e*) Doctor's fees and medicines	9,019
(*f*) Other expenses	15,108
(*g*) Debsoba	91,580
(*h*) Salary of servants for the family ...	22,692
(*i*) Tankha, allowances, &c.	80,903
(*j*) Gratuity	170
7.—Education	5,715
8.—Miscellaneous—	
(*a*) District post assessment	11,924
(*b*) Municipal taxes	33,148
(*c*) Income-tax	3,535
(*d*) Schools	23,996
(*e*) Dispensaries	12,553
(*f*) Charities, including donations	30,158
(*f*1) Relief in Kujang	1,281
(*g*) Maintenance in efficient condition of estates, buildings, &c.	63,819
(*g*1) Public Works establishment	7,863
(*h*) Improvement of land and property ...	16,264
(*i*) Chaukidari tax	27
(*j*) Pay of sepoys, guards, &c.	15,471
(*k*) Stabling charges	18,574
(*l*) Phalkhana	3,040
(*m*) Menagerie	8,462
(*n*) Gosiala	8,259
(*o*) Sheep, &c.	243
(*p*) Lighting charges	7,135
(*q*) Gardens	11,384
(*r*) Cost of firing sunrise and sunset guns ...	411
(*s*) Charges in connection with Mahabharat Sarishta	738
(*t*) Charges in connection with properties obtained by will and gift	8,193
(*u*) Raj Public Library	690
(*v*) Satya Sandhayami Sabha	478
(*w*) Custody fee of Government promissory notes	139
(*x*) Refunds	1,535
(*y*) Adjustment of arrear accounts of the late Naib of Sujamutha	6,647
9.—Rates	23,001
10.—Debts paid—	
(*a*) Interest on principal debt	344
(*b*) Principal debt	2,04,000
11.—Investments—	
(*a*) In land	44
(*b*) In Government securities	665
12.—Suspense account—	
(*a*) Deposits refunded	3,18,419
(*b*) Advances made	1,57,935
13.—Cash balance at the close of the year	2,72,795
Total ...	54,74,742

As compared with the previous year, the closing cash balance shows a decrease of Rs. 6,199, and the total disbursements an increase of Rs. 4,00,034. The headings under which there was a large increase of expenditure are shown below:—

Headings.	Increase.	Cause of increase.
	Rs.	
4(*b*). Establishment ...	7,409	Payment of arrear bills.
4(*d*). Construction of cutcherry buildings ...	78,561	Construction of the Raj office building at Burdwan and new buildings, amla's quarters, and inspection bungalow at Anantapur in Kujang.

Headings.	Increase.	Cause of increase.
	Rs.	
4(*f*). Contingencies ...	4,970	Construction of a boat at Rs. 3,000 and purchase of maps for the Kujang sub-office.
5(*e*). Other law expenses ...	5,763	Institution of certain suits.
6(*e*). Doctor's fees and medicines	2,273	Supply of medicines from England for the household dispensary, increase of the doctor's salary, and payment of arrear allowances of kobirajes.
6(*f*). Proprietor's contingencies	8,046	Visits of the Maharaj Kumar to Darjeeling and Calcutta, and furniture for "Rosebank," Darjeeling, and "Aftab House," Alipore.
6(*g*). Debseba ...	5,181	New paraphernalia for certain family idols.
8(*a*). District post assessment	3,716	Revision of assessment.
9(*f*). Charities ...	2,986	Subscriptions to scarcity relief at Midnapore and to the Lady Dufferin Fund.
8(*g*). Maintenance in efficient condition of buildings, &c. ...	26,839	Repairs of several buildings in different parts of the estate.
8(*h*). Improvement of land, &c.	6,155	Repairs to grambherries in Sujamutha.
9. Rates	6,359	Payment of fee for the professional audit of the accounts of the estate.
10(*b*). Principal debt ...	1,04,000	Payment of loans to the Bank of Bengal.

The charges of management were 3·4 per cent. on the current rent and cess demand. The lowness of the charge is due to the fact that the greater portion of the estate is let out under patni tenures. The Raj College continues to be maintained efficiently. Out of 87 and 52 students sent up for the First Arts and Entrance examinations, 35 and 34 respectively were successful. The number of boys sent up by the Vernacular Department to the Middle Vernacular Scholarship Examination was six, of whom four passed. A girl from the Girls' School appeared at the examination conducted by the Uttarpara Hitakari Shava and passed successfully. The establishment of a few primary schools at Kujang for the benefit of the tenants' children could not be carried out, as the funds of the estate had run short, owing to the stoppage of collections for some time on account of local distress. The dispensaries at Burdwan and Kalna continued to be well managed. In addition to the cash balance the estate possessed Government securities to the value of Rs. 12,19,549 and Railway debentures for Rs. 2,05,000. According to a statement furnished by the Collector, the advances outstanding at the close of the preceding year were Rs. 2,91,002, and Rs. 1,67,936 were advanced in the year under report; Rs. 2,59,305 were adjusted, leaving a balance of Rs. 1,99,633 at the close of the year. Out of the advances pending adjustment since the time of the late Maharaja, Rs. 44,620, representing loss sustained by the Raj in supplying rations to troops, were written off the accounts.

Civil suits.

32. The total number of civil suits, including rent suits pending from the previous year, was 346, against 338 in the previous year, of which 270 were decreed in favour of the estate and 9 against it; 3 were withdrawn, and 64 remained pending. Of the 71 cases instituted against the estate, 14 were decided in favour of and 25 against it, and 32 were pending. The total amount covered by Civil Court decrees was Rs. 2,02,111, of which Rs. 58,061, or 28·7 per cent., against 22 per cent. in the preceding year, were realized, and Rs. 11,235 remitted, leaving a balance of Rs. 1,32,815. Though there was some improvement in the realizations, yet the results cannot be considered to be other than unsatisfactory, the total amount recovered being less than the law expenses incurred.

The Raj used to pay its mukhtears more than Rs. 4,000 a year as expenses of identifying defendants, debtors, &c., in pending cases, each such identification costing about Rs. 2. Orders have been issued by the Commissioner to utilise local zamindari and village agents for the identification of parties and to reduce expenditure to a maximum of one rupee a case. The mukhtears were, however, still permitted to employ men to accompany process-serving peons

whenever necessary. Expenditure has thus been considerably reduced. In 1892-93 it amounted to Rs. 637 only.

In order to prevent fraud and at the same time exercise a systematic check over the accounts of mukhtears in respect of law charges, a ledger of costs for each suit or certificate case has been prepared.

33. *Tikari.—Manager, Mr. A. Ogilvy.*—The estate consists of 182 mahâls, of which 138 were under direct management and the rest under lease. One hundred and fifty-eight mahâls are held direct from Government and 24 are tenures held under superior landlords. The Manager was on tour for 109 days, and inspected all but three or four of the directly-managed villages in Gaya, supervising the crop appraisements, settling disputes, and inspecting irrigation works. He also visited the North Gangetic districts, and examined the accounts of 62 villages. The reorganization of the managing staff referred to in paragraph 43 of the previous year's report was completed during the year. The five circle officers sanctioned by the Board were appointed and posted as noted on the margin. Mr. Christian joined his post at the end of April, Mr. Rodrigues and Babu Charu Krishna Mazumdar in September, and Babu Benode Behari Das towards the end of December. Syud Tasadduq Hossein was employed throughout the year. Babu Asutosh Mookerjee, Assistant Manager, held charge of the Manager's office.

GAYA.

	Rs.
1. Mr. F. Christian in Aurangabad (circle III)	200
2. Syud Tasadduq Hossein in Jahanabad (circle II)	175
3. Mr. J. Rodrigues in North Gangetic districts (circle V) ...	150
4. Babu Charu Krishna Mazumdar in Gaya (circle IV)	150
5. Babu Benode Behari Das in Tikari (circle I)	125

34. The whole of the demands due to Government and superior landlords, amounting to Rs. 2,55,949 and Rs. 46,525, respectively, was paid. A net increase of Rs. 59,105 in the rental of the estate was obtained from the good outturn of crops in the *bhaoli* villages. The year opened with an arrear rent and cess demand amounting to Rs. 6,49,120, and the current demand was Rs. 7,44,714. The collections (including Rs. 18,856 collected in advance) amounted to Rs. 7,41,769, or 99·6 per cent. on the current demand, against 104 per cent. in the previous year. The Commissioner writes:—

"The Collector remarks that 'the collection of an amount equivalent to the annual rental of the estate in a year when the crops as a whole were only three-fourths of an average must be pronounced good.' I cannot say that I altogether agree with this view. Taking the whole of the year's crops together, I consider the outturn to have been a very fair average one; and although it is true that the cultivator's food stocks had been exhausted and had to be replenished, yet it is certainly disappointing to find that there has been such poor success as the report shows in collecting outstanding arrears. The Collector observes that the collections were made with very little resort to legal or certificate proceedings. If more coercive measures, such as by distraint, had been taken, results might have been better. In villages let out on lease, the collections are stated to have been injuriously affected by the disputes regarding the estate's claim to *abwâbs*, as well as by the heavy arrears due from the heirs of the late Munshi Jowahir Lal, which it is now proposed to adjust by purchasing some of their property."

The Board agree with the Commissioner. Remissions amounting to Rs. 13,659 were allowed, principally on the ground of the poverty of raiyats and farmers, and on account of *abwâbs* that had been held to be illegal. The balance outstanding was increased to Rs. 6,57,262. It is classified as shown in the margin. The irrecoverable balance is reported to be due from certain of the late Maharani's servants to whom she had granted leases. On the expiry of their leases they practically possessed no property by the sale of which the balance could be realized. Enquiries are being made by the Officiating Manager, Mr. Kemble, and the balance found to be really irrecoverable will be written off during the present year. The balance which is doubtful of recovery shows a decrease of Rs. 12,292 only, as compared with the balance of Rs. 96,782 at the close of 1891-92. Of the good and recoverable balance, Rs. 2,52,904 are due from the farmers and Rs. 1,87,156 from the raiyats; Rs. 1,35,208 are covered by civil suits and decrees, and Rs. 1,10,101 (almost all due from the farmers) by certificates. It is explained that a considerable proportion of the recoverable arrears is due from the heirs of Munshi Jowahir Lal, whose case has been referred to above.

	Rs.
Bad and irrecoverable	1,32,712
Doubtful of recovery	84,490
Good and in process of recovery ...	4,40,060
Total ...	6,57,262

35. The debts due to the estate at the commencement of the year were Rs. 3,14,280, to which Rs. 14,467, representing chiefly costs of suits and interest, were added. The recoveries amounted to Rs. 5,390, and Rs. 23,990 were written off chiefly on account of the poverty of the debtors, and certain claims having been barred by limitation prior to the estate coming under the Court of Wards. The balance was Rs. 2,99,367, of which Rs. 19,270 are irrecoverable, and will be written off after the Collector has scrutinized the remission statements submitted to him. Of the balance (Rs. 29,002), which is doubtful of recovery, Rs. 19,035 represents revenue and cesses paid by the estate on account of defaulting co-sharers, but which the Civil Court will not decree unless the estate can show the exact liability of each shareholder from the Collectorate records. Efforts are being made to have the accounts prepared for the purpose of filing suits. The sum of Rs. 2,22,325 out of the good balance of Rs. 2,51,095 will be gradually realized under two usufructuary mortgage bonds held by the estate, one from Ram Rachyá Singh, covering Rs. 1,83,491, and the other from Mahabir Prasad Singh, of Rusi in Chapra, for Rs. 38,834. The sum of Rs. 12,313 was paid on account of debts due from the estate; the balance was Rs. 31,067, consisting principally of security deposits made by farmers and will be gradually refunded to them as their leases fall in. Including the cash balance (Rs. 1,04,886) at the commencement of the year, the total receipts were Rs. 13,44,662; the disbursements aggregated Rs. 12,27,056; the closing balance was therefore Rs. 1,17,606, besides which the estate possessed Government securities valued at Rs. 1,35,716 and Railway shares for Rs. 10,000. Government securities were sold for Rs. 42,145 in order to obtain funds to increase the share held by the estate in a village. No less than Rs. 4,27,642 of the receipts and Rs. 4,65,902 of the expenditure is shown under the head of suspense account, the greater portion falling under the head of deposits, which are principally due to remittances being advised by collecting officers without sufficient details to enable them to be credited at once to the proper accounts. The Board are not satisfied that arrangements might not have been made before the year closed to adjust these very large sums. The management charges have increased, being Rs. 99,849, or 13·4 per cent. on the current demand, as against 12 per cent. in the previous year. The increase is due to the revision of establishment and the payment of arrear bills of commission to officers for collections in the villages under direct management. Law charges were reduced from Rs. 31,409 to Rs. 26,789. The charges for the maintenance of the proprietor and the family and for social and religious ceremonies amounted to Rs. 1,10,302, or Rs. 38,687 less than in the preceding year, when the expenses were swelled by the payment of the expenses of the marriage of the ward's eldest sister. The contributions to schools and dispensaries increased from Rs. 6,076 and Rs. 1,905 to Rs. 6,989 and Rs. 2,905 respectively. The greater part of these charges is incurred for the maintenance of a High English School and a dispensary under an Assistant Surgeon at Tikari. Rupees 20,088 were spent for the maintenance of buildings, &c., as against Rs. 17,950 in the previous year. The expenditure on *gilandazi* or village irrigation was only Rs. 26,350, as against Rs. 37,893 in 1891-92, but a considerable amount advanced and spent during the year was not adjusted before the year closed. A further expenditure of Rs. 13,826 was incurred on other improvements, as against Rs. 4,324 in the preceding year; Rs. 24,114 were spent on the feed and keep of elephants, camels, horses and other live-stock and Rs. 50,099 invested in the purchase of a 4½ annas share in Makundpore Jobe and a house for the ward at Gaya.

RAJSHAHI.

36. *Dighaputtea.—Manager, Babu Kali Narain Ray.*—The successful management of the estate noticed in the previous year was maintained in the year under report.

37. *Eldest Ward's Estate.*—The entire demand of Government revenue and cesses, amounting to Rs. 85,999, was satisfied. Of the demand (Rs. 45,299) of rent and cesses due to superior landlords, there was a balance of Rs. 62, consisting of small sums which for various reasons could not be paid. The rental was Rs. 4,70,870, as against Rs. 4,68,212 in the previous year, the increase being chiefly due to the purchase of mahál Joypur Atani in Jessore, settlement or resettlement of lands relinquished or deserted by raiyats or held by tenants in surreptitious occupation in excess of their holdings. The year opened with an

arrear rent and cess demand amounting to Rs. 1,96,515, and the current demand was Rs. 4,93,356. The collections aggregated Rs. 5,05,644,* or 102·4 per cent. on the current demand, as against 98·8 per cent. in the previous year. The remissions amounted to Rs. 36,428 on account of lands diluviated or forsaken by tenants. The balance (Rs. 1,49,166) is less than one-third of a year's demand. Efforts are being made to realize those portions that are recoverable. The debts due to the estate at the close of the preceding year were Rs. 1,63,689, and Rs. 15,133 were ascertained during the year to be due on account of interest and costs; Rs. 11,531 were recovered and Rs. 2,410 written off; the balance is therefore Rs. 1,64,881. Of the balance, Rs. 16,125 are bad and irrecoverable and Rs. 5,071 doubtful of recovery. The principal debtors are Chattraput Singh and Noor Muhammad. The former has failed to pay his debts regularly, and the decree obtained against the latter is under execution. Including the cash balance (Rs. 2,45,226) at the commencement of the year, and the interest, Rs. 51,858, on Government securities, the total receipts were Rs. 11,19,151. The disbursements amounted to Rs. 8,87,597, including Rs. 8,163 invested in lands and Rs. 1,19,592 in Government securities. After paying all the fixed and extraordinary charges the cash balance was Rs. 2,31,554, besides Government securities to the value of Rs. 15,27,781, excluding the securities purchased from the funds of the younger wards' estate. The percentage (15·5) of the cost of management on the current demand was nearly the same as in the previous year. The entire estate is managed khas and is situated in several districts. It therefore does not admit of being cheaply managed. The law charges aggregated Rs. 18,457, of which Rs. 5,498 represent the establishment salary, contingencies and travelling allowances, and the greater portion of the remainder, representing costs of certificates and suits, was paid on account of arrear bills left unadjusted in the preceding years. The allowances for the maintenance of the proprietors and their families, including the charges for social and religious ceremonies, amounted to Rs. 1,27,813, as against Rs. 1,21,685 in the previous year; the increase is owing to the increased expenditure needed to meet the needs of the wards and their relatives. Rupees 14,264 were granted to schools, as against Rs. 10,342 in the preceding year, the increase being due to the construction of a new building for the Dighaputtea school at a cost of Rs. 12,552, of which Rs. 8,284 were paid during the year; Rs. 5,773 were given to dispensaries, as against Rs. 6,905 in the previous year. The expenditure incurred in the construction and repairs of cutcherry and other buildings was Rs. 19,188 exclusive of the cost (Rs. 5,595) of the establishment employed for this work. The pensions and allowances granted by the estate amounted to Rs. 9,804, and the charges for the maintenance of live-stock were Rs. 7,339. In the previous year the outlay on works of improvement was Rs. 10,052, while in the year under report it amounted to Rs. 22,865. These works consisted of the excavation of tanks and construction of pucca ghats, re-excavation of khals, digging of wells, construction and repairs of roads, raising of low lands, construction of sluice gates and agricultural experiments. The financial condition of the estate is highly satisfactory. The eldest ward will attain his majority on the 29th January 1894, when his estate, as well as that of his younger brothers, will be released from the management of the Court of Wards.

* Includes advance collections of Rs. 1,367.

38. *Younger Wards' Estate.*—The demands of Government and superior landlords, amounting to Rs. 76,786 and Rs. 68,993 respectively, were satisfied. The rental was raised from Rs. 2,18,070 to Rs. 2,19,278, the increase being chiefly due to the purchase of a new mahál and the settlement of waste lands. The arrear rent and cess demand due to the estate was Rs. 1,50,960, and the current demand amounted to Rs. 2,26,938, or an increase of Rs. 20,177 in consequence of the inclusion in the accounts for 1892-93 of the last kist of 1891-92, which did not fall due before the 31st March 1892. The collections were Rs. *2,23,389, or over 98 per cent. on the current demand, against 109 per cent. in 1891-92. The falling off is mainly due to the general failure of crops throughout the Hooghly division of the estate. The indigent circumstances of the tenants made it necessary to grant remissions amounting to Rs. 10,437. The balance was reduced to Rs. 1,44,275, of which Rs. 86,482 are good and in

* Includes advance collections of Rs. 208.

course of realization, the remainder being irrecoverable or doubtful of recovery. The debts due to the estate were Rs. 84,693 at the close of the preceding year, and Rs. 17,778 were ascertained to be due during the year under review on account of interest on loans and drainage dues decreed against the late patnidar, Nil Komul Mitter; Rs. 20,579 were realized, leaving a balance of Rs. 81,892, most of which is recoverable from the late Nil Komul Mitter and Sarada Charan Mitter. Three instalments are overdue from the former, and all the instalments are overdue from the latter. The cash balance increased from Rs. 57,635 to Rs. 91,656 after investing Rs. 29,898 in Government securities. The value of the Government securities of the estate, for which a separate account has been opened, is Rs. 2,83,417. At the close of the year the expenditure of a sum not exceeding Rs. 4,000 was sanctioned for the preparation of copies of thakbust maps, chittas, &c., of the villages in the Hooghly division of the estate. The Manager's tours occupied 90 days, and the work of the estates was satisfactorily done.

MURSHIDABAD.

39. *Kasimbazar.—Manager, Babu Bogolanund Mookerjea.*—The settlement of pargana Sarail in Tippera was brought to a close in October 1892. The demand due to Government, amounting to Rs. 1,00,228, was satisfied. Out of Rs. 11,177 due to superior landlords, the sum of Rs. 243 could not be paid, as the superior landlord, who is a minor, had no recognised Guardian to receive it. A net increase of Rs. 2,285 was made to the rent-roll, chiefly derived from the rent of a house purchased in Gorabazar in Murshidabad and the settlement of fallow lands, fisheries, &c. At the commencement of the year the arrear demand due to the estate was Rs. 2,54,032, and the current demand amounted to Rs. 3,45,152. The collections (Rs. 3,22,239) were 93 per cent. on the current demand, against 123 per cent. in the previous year. The falling off is attributed by the Collector mainly to scarcity in pargana Sarail. He reports that the failure of the *aus* and *áman* crops affected collections materially in that pargana, and although the outturn of jute was tolerably fair, the low price of the crop at the beginning of the year affected the raiyats. A sum of Rs. 10,579 was remitted as irrecoverable, owing to the death, desertion, and poverty of raiyats. The balance has increased to Rs. 2,66,366, of which Rs 7,950 are reported to be irrecoverable and Rs. 668 doubtful of recovery. The debts due to the estate amounted to Rs. 13,422, of which Rs. 7,967 were recovered and Rs. 4,338 remitted, leaving Rs. 1,117 outstanding. The year opened with a cash balance of Rs. 2,69,852, and the total receipts during the year, including Rs. 17,486 on account of interest on Government securities, were Rs. 5,67,115, making a total of Rs. 8,36,967, of which Rs. 6,10,633 were expended and Rs. 2,26,334 remained as cash balance at the close of the year, besides Government securities to the value of Rs. 4,72,500. The financial position of the estate is highly satisfactory and reflects credit on the Manager. The cost of management has increased slightly from 16·9 per cent. on the current demand to 17·1 per cent. In the preceding year it was shown that the law charges had decreased from Rs. 13,465 to Rs. 12,563, but in the year under report they were further reduced to Rs. 11,445, of which Rs. 2,612 represent the cost of establishment. The allowances for the maintenance of the proprietor and his family and for social and religious ceremonies were Rs. 1,21,867, or over Rs. 61,000 more than in the previous year, principally on account of the marriage of the ward, for which Rs. 1,12,396, or Rs. 24,020 more than the grant of Rs. 88,376 sanctioned by the Board were expended. On the application of the mother of the ward for a further grant the Board have allowed her a loan, to be recovered in instalments from her monthly allowance. The grant for the support of schools and dispensaries increased from Rs. 5,402 and Rs. 3,086 to Rs. 6,149 and Rs. 5,865 respectively. A female hospital at Berhampore and a charitable dispensary at Kallyangunge were opened during the year at an annual cost of Rs. 3,900 and Rs. 900 respectively. Rupees 30,781, as against Rs. 11,341 in the previous year, were spent on works of improvement, which mostly comprised the excavation and re-excavation of tanks. The District Engineer of Murshidabad has been appointed to be Engineer of the estate on a monthly remuneration of Rs. 100, to supervise the construction and repairs of buildings in Murshidabad only. An Assistant Engineer has also been appointed on Rs. 150 a month for supervising works of improvement in the several districts in which the estate is situated. Both these appointments have been

sanctioned tentatively for two years only. Rupees 2,529 were invested in the purchase of certain plots of lákhiraj lands and a garden at Khagrah. The purchase of two houses at Calcutta at a cost of Rs. 2,30,000 and of two gardens at Berhampore was sanctioned but not completed during the year.

KHULNA.

40. *Syudpur.*—This estate is directly managed by the Collector. The demand (Rs. 1,12,378) due to Government was satisfied. The total demand due to the estate was Rs. 2,92,318, of which Rs. 1,83,626, or 99 per cent. on the current demand (Rs. 1,84,784), were collected, as against 107 per cent. in 1891-92. The falling off is attributed by the Collector to bad crops for the last two years. After writing off Rs. 1,617 the balance was Rs. 1,06,994, more than half of which was realized after the close of the year. Rupees 493 were a debt due by the estate on account of costs in a civil suit decided against it, but this was not paid, as no one appeared to take the amount. Rupees 1,790 were recovered on account of debts due to the estate, and the balance at the close of the year was Rs. 603. Rupees 2,387, as against Rs. 2,793 in the previous year, were contributed to schools. Rupees 60,000 were credited to the Mohsin Fund. The closing cash balance was Rs. 7,924.

24-PARGANAS.

41. *Bhawánipur.—Manager, Babu Durga Dás Bose.*—The revenue and cess demand (Rs. 49,091) due to Government was paid. Out of Rs. 32,706 due to superior landlords on account of rent and cesses, the unpaid balance was Rs. 1,566, of which Rs. 773 were remitted after the close of the year, as it was found on adjustment of accounts to be nominal, and the remainder has not been paid, partly on account of the superior landlords' refusal to accept the estate's share of rent due without that of the co-sharers, and in other cases pending adjustment of certain claims of the estate against the superior landlords. There was a net decrease of Rs. 477 in the rent-roll, caused chiefly by certain houses not being relet. The rent and cesses due to the estate amounted to Rs. 1,64,303 current and Rs. 2,81,965 arrear. Rupees 1,72,876 were collected, being 105 per cent. on the current demand, as against 103 per cent. in the previous year, and Rs. 54,109 were remitted as irrecoverable, being partly fictitious; balances carried forward with compound interest from the time of the late proprietor, and partly the usual effects of deaths and desertions of raiyats and of diluvion. The outstanding balance was reduced to Rs. 2,19,283; a part of this is still reported to be irrecoverable, and steps are being taken for its remission. Of the debts due to the estate, Rs. 7,447 were recovered and Rs. 5,505 written off, leaving a balance of Rs. 2,669. Rupees 8,622 were paid on account of debts ascertained during the year to be due by the estate; and the balance (Rs. 89) is due to certain parties against whom the estate has a counter-claim, which is pending adjustment. The management charges were 13·8 per cent. on the current demand. This high charge was due, as explained in the previous year's report, to the adjustment of a large number of bills on account of commission on collections due to gumashtas, travelling allowances of the mufassal agents, and contingencies pending since 1887-88. If these charges be left out of calculation, the actual current charges of management would not exceed 10 per cent. on the current demand. Law charges decreased from Rs. 17,187 to Rs. 14,556. Rupees 5,538 were expended chiefly for the improvement of the Sunderbun lots, Rs. 11,431 were paid for the purchase of defaulting tenures in execution of decrees, and Rs. 1,767 for the purchase of certain plots of rent-paying and rent-free lands. A dispensary was established at Kashinagar at a total cost of Rs. 741, and monthly contributions were given for the support of a number of primary schools in the several circles of the estate. The investments in Government securities amounted to Rs. 10,537, thus raising the value of the securities belonging to the estate to Rs. 84,726. In addition to this the estate had a cash balance of Rs. 25,574 on the 31st March last.

DINAJPUR.

42. *Maldwar.—Manager, Babu Rasik Lal Ghose.*—The demand (Rs. 74,902) due to Government was fully paid. A net increase of Rs. 2,724 to the rent-roll was obtained partly by settlements and partly by the purchase of the four annas share of lot Lotijhari, of which twelve annas previously belonged to the estate. The collections aggregated Rs. 1,42,011, or over 96 per cent. on the current demand of Rs. 1,46,868. An additional sum of Rs. 19,507 was collected within the year, but not remitted to the treasury until after its close, and it has therefore been excluded from the return. It should, however

be taken into consideration in commenting on the result of the management. Including this amount the collections were nearly 110 per cent. on the current demand, against 63 per cent. in 1891-92. This is one of the estates recently surveyed and settled under Chapter X of the Tenancy Act, and it is satisfactory to note that there has been a great improvement in collections as compared with the previous year. The balance, however, is still heavy, amounting to Rs. 1,41,555, excluding the additional sum above referred to. More than two-thirds of the balance are reported to be good and in course of realization, the remainder being irrecoverable or doubtful of recovery. About Rs. 8,000 are said to be arrears due on account of lot Lotijhari, where the tenants withheld payments for the last four years. The survey of this lot, followed by alteration of the rents made by the Manager, without recourse to Chapter X of the Tenancy Act was declared by the Civil Court to have no legal validity, as the wards' then co-sharers did not join in it. This rendered a survey and preparation of a record of rights under Chapter X of the Act all the more necessary, and a notification was published accordingly under section 101 (2) (*c*) of the Act on the 8th February 1893. The debts due to the estate were reduced from Rs. 4,518 to Rs. 2,243. The percentage of the cost of management on the current demand was 11·5, as against 9·8 per cent. in the preceding year, the increase being due to the appointment of two circle officers and the payment of arrear bills of the previous year. The law charges increased from Rs. 2,576 to Rs. 4,661 on account of certificates filed against the tenants who had at first refused to pay the rents settled under the Tenancy Act. The estate paid Rs. 500 towards the female hospital established at Dinajpur. The cash balance, which was Rs. 6,700 at the commencement of the year, was increased to Rs. 31,350 at its close. The estate also possesses Government securities to the value of Rs. 26,460.

MIDNAPORE.

43. *Basudebpur.—Manager, Babu Kedar Nath Banerjee,* died on the 1st December, while he was on leave, which was granted to him in November 1892. Babu Bhairab Chandra Mazumdar, Sub-Manager of the Moheshpur estate, acted as Manager from the 26th of November 1892 to the 26th of March 1893, when he was relieved by Babu Priya Nath Ganguli, who is now the Manager of the Basudebpur and Moheshpur estates on Rs. 150 a month, of which Rs. 120 and Rs. 30 are charged to the two estates respectively. An addition of Rs. 2,545 to the rent-roll was effected chiefly by the inclusion of the remaining four annas demand of the Jalamutha Jalpai Chak, twelve annas demand having been shown in the previous year. On the other hand, there was a reduction of Rs. 1,043, mainly due to the sale of certain properties for the partial liquidation of the debts due by the estate. The net increase, therefore, amounted to Rs. 1,502. The demand due to Government was Rs. 81,751, of which Rs. 27,791 were left unpaid for want of funds. Rupees 9,616 of this have, however, been paid since the close of the year, and the balance will be paid from the first collections of the estate. Rupees 1,402 out of a demand of Rs. 24,811 remained unpaid to the superior landlords owing to non-receipt of accounts from them. The year opened with an arrear demand due to the estate amounting to Rs. 77,088, and the current demand was Rs. 1,36,418. The collections amounted to Rs. 1,07,672, or 78·9 per cent. on the current demand, as against 89 9 per cent. in 1891-92. This bad result is said to be due to the indigent circumstances of the raiyats caused by the meagre outturn of crops for some years past. Deducting remissions of Rs. 2,719, the balance was Rs. 1,03,115, of which Rs. 4,451 are irrecoverable and will have to be written off, Rs. 80,750 are classed as doubtful of recovery, being due from the raiyats of the localities where the crops were not successful in 1892-93 and previous years; and the remainder, Rs. 17,914 only, is good and in course of realization. The debts due to the estate increased from Rs. 6,814 to Rs. 8,222, of which Rs. 535 were realized, leaving a balance of Rs. 7,687, of which Rs. 654 only are expected to be realized. The debts due by the estate at the end of the previous year were Rs. 3,10,264; they were increased during 1892-93 to Rs. 3,32,038, chiefly on account of interest; Rs. 13,941 were paid under extreme pressure from the creditors, and the unpaid balance was Rs. 3,18,097. The desperate financial condition of the estate has been long under discussion. Various attempts have been made to extricate it from its liabilities, but to no effect. There has been much discussion on the subject

between the Board and the local officers; the result is the conclusion that the greater part of the estate must be sold; nothing less than this can be effectual. The cost of management was reduced from 11·8 per cent. on the current demand in 1891-92 to 10·3 per cent. in 1892-93. The year closed with a cash balance of Rs. 3,184.

GAYA.

44. *Deo.—Manager, Munshi Bhuan Lal.*—During the year the principal debt (Rs. 29,660) due to Syedunnissa Bibi, which bears interest at 18 per cent., was liquidated by the sale to her of certain villages belonging to the estate. A portion (Rs. 8,045) of the interest on the above debt was set off against arrears due from the tenants in the villages, which under the terms of the sale, were taken over by the purchaser. A large amount is, however, still due on account of accumulated interest, and efforts are being made to obtain some remission of it. Rupees 39,748 on account of principal and Rs. 10,252 for interest were repaid to Government in partial liquidation of the loan of four lakhs of rupees given at 4½ per cent. interest for the purpose of clearing off the debt due to the Maharaja of Darbhanga. Further progress towards the liquidation of the debts could not be made, as the sale of the *jagir* villages held in February 1893 was not confirmed till after the close of the year. The balance of debt was Rs. 7,28,667, including Rs. 2,83,591 due to Government, and Rs. 2,72,000 due to Babu Kameswar Prasad under an usufructuary mortgage deed, the terms of which are highly objectionable. Arrangements to pay off this mortgagee by a further loan from Government are now being made. The Government demand on account of revenue and cesses, amounting to Rs. 24,115, was fully satisfied. There was a net increase of Rs 412 in the rental of the estate. The collections of rent and cesses due to the estate amounted to Rs. 1,09,161, or over 90 per cent. on the current demand (Rs. 1,25,502) as against 84 per cent. in the previous year. This result is disappointing, having regard to the very fair average outturn of all the crops taken together. The balance outstanding increased from Rs. 98,609 to Rs. 1,09,202, of which Rs. 11,189 are reported to be bad and irrecoverable and Rs. 45,017 doubtful of recovery. The cost of management was 9·5 per cent. on the current demand; law charges were reduced from Rs. 4,356 to Rs. 1,001; the allowance to the Raja for his maintenance was the same as in the previous year, viz., Rs. 14,999, but Rs. 2,500 were granted to him for expenses incurred on the birth of a son to him; and Rs. 2,533 were spent on buildings. The cash balance at the close of the year was Rs. 17,824.

BACKERGUNGE.

45. *Dakhin Shahbázpur.—Manager, Babu Shoshi Kumar Dutt.*—The settlement of the estate was, in consequence of its complicated nature, not completed in the previous year. It is expected that the operations will be concluded by the end of the current year. The Government demand (Rs. 45,184) due from the estate was fully satisfied, but not the demand (Rs. 32,965) due to superior landlords. There was an unpaid balance of Rs. 4,740, the greater portion of which was due on account of tenures or holdings partially diluviated, and disputes as to the person or persons to whom the amounts are payable and the amounts that should be paid. An addition of Rs. 1,701 was made to the rent-roll from lands purchased at execution sales and from settlements. On the other hand, there was a decrease of Rs. 969 in consequence of resettlements and elimination from the accounts of tenures and holdings on the ground of diluvion and non-existence, as proved by the survey and record of rights. The year opened with an arrear demand due to the estate amounting to Rs. 1,31,648, and the current demand was Rs. 1,20,926. The collections aggregated Rs. 1,34,108,* or nearly 111 per cent. on the current demand, as against 113 per cent. in the preceding year. Remissions were granted to the extent of Rs. 16,118, consisting of sums barred by limitation, due on account of lands diluviated and from pauper tenants, or shown in the accounts in excess of those actually payable by tenants. The balance was reduced to Rs. 1,00,590, of which Rs. 48,989 are classed as good and in process of recovery, and the remainder as irrecoverable or doubtful of recovery. The Manager should during the current year devote his attention to the reduction of the balances by collecting those portions that are recoverable and applying for remission, after careful enquiry, of those that are actually bad and irrecoverable. Rupees 7,515 were incurred on account of costs incurred in certificate cases and in execution of decrees; Rs. 7,235 were recovered and Rs. 1,755 written

* Excludes advance collections of Rs. 1,758 in the previous year.

off; the balance of debts due to the estate was thus reduced from Rs. 12,658 to Rs. 11,183. The cost of management was 14·1 per cent. on the current demand, and no reduction will be practicable until the completion of the settlement. The sum of Rs. 36,304 was paid to the proprietors as the surplus profits of their estate, and the year closed with a cash balance of Rs. 38,596.

CUTTACK. 46. *Kanika.—Manager, Syud Sakhawat Hossein.*—The settlement of the estate is in progress. The whole of the revenue and cesses due to Government, amounting to Rs. 27,604, was paid. An increase of Rs. 1,502 in the rent-roll was obtained from the settlement of forests and *charan* lands. The rent and cess collections aggregated Rs. 1,14,775, or nearly 98 per cent. on the current demand of Rs. 1,17,159, as against 97 per cent. in the preceding year. After writing off Rs. 1,309 on account of lands thrown out of cultivation by the cyclone of 1885, and not since brought under cultivation, the balance was Rs. 10,215, the greater portion of which is in course of realization. The sum of Rs. 14,951 was spent on buildings, including Rs. 2,163 and Rs. 8,333 for the construction of an inspection bungalow at Shatbhya and a residence for the Raja, respectively. Repairs of embankments, excavation of tanks, and other works of improvement cost Rs. 8,508. Rupees 10,000 were spent in investing the minor with the sacred thread. After meeting all charges, the year closed with a cash balance of Rs. 45,575, besides Government securities valued at Rs. 1,06,492.

SINGHBHUM. 47. *Dhalbhum.—Manager, Babu Moti Lal Mookerjee.*—The demand due to Government, amounting to Rs. 15,848, was satisfied. The rent-roll shows a net increase of Rs. 2,591, which is mainly due to the settlement after measurement of 20 villages in the Pairagori ghatwali mahál, to the reversion of village Mako to the parent estate on the death of the maintenance holder, and the progressive increase of rent obtained from the Rajdoha Mining Company. The collections (Rs. 75,838, or 93 per cent. on the current demand Rs. 81,495) were less than those (105 per cent.) in the preceding year. This unsatisfactory result is attributed to the exceptionally bad harvests in the Ambikanagar pargana as well as in portions of pargana Dhalbhum, and to the recusancy of certain sardar ghatwals who have combined to withhold payment till certain objections filed by them have been decided. They claim a larger share of the profits of their ghatwali tenures than that to which they are entitled according to the ghatwali compromise of 1884. The balance, which was Rs. 1,51,396 at the commencement of the year, was increased to Rs. 1,55,782 at its close. Of this balance, Rs. 1,21,497 are reported to be good and in process of recovery, the remainder being irrecoverable or doubtful of recovery. The debts due to the estate have been reduced from Rs. 1,14,149 to Rs. 1,06,548, of which Rs. 99,338 are due by the late Raja of Ambikanagar, and are recoverable by annual instalments of Rs. 4,000 from the rental of pargana Ambikanagar, which was leased in ijara or usufructuary mortgage to the late Raja of Dhalbhum, and the remainder Rs. 7,210 is due by one Ganga Ram Singh. The corrected balance of debt due by the estate at the close of the previous year was Rs. 1,88,694, and Rs. 6,094 accrued on account of interest. The payments amounted to Rs. 30,115, and the outstanding balance was Rs. 1,64,673. This balance could not be further reduced in consequence of short collections and the payment during the year of Rs. 27,808 in full satisfaction of a decree obtained by Chintamoni Dutt against the estate under a deed of mortgage of pargana Ambikanagar, which was executed by the late Raja of Ambikanagar prior to the ijára or usufructuary mortgage lease of the pargana to the late Raja of Dhalbhum. After paying all the recurring charges, the year closed with a cash balance of Rs. 12,068. On an application under section 38 of the Indian Forest Act, VII of 1878, the Government has ordered that the forests appertaining to the estate should be managed by the Forest Department as Reserved or Protected Forests.

CHITTAGONG. 48. *Raj Krishna Bannerjee.—Manager, Rai Kálas Chándra Dás Bahadur.*—The whole of the revenue and cesses (Rs. 55,933) due to Government, and rent and cesses (Rs. 7,104) due to superior landlords, was paid. There was an increase of Rs. 2,087 in the rental, chiefly from the settlement of certain lands of Char Sarat Chandra. The rent and cess collections (Rs. 73,711) exceeded the current demand of Rs. 73,076. The whole of the balance (Rs. 6,874) is good, and in process of recovery. The proprietors were paid Rs. 3,950 as the profits of their estate. The cash balance was Rs. 1,110.

49. *Shankarpur.—Manager, Babu Sarat Chándra Roy.*—The Government demand (Rs. 33,491) was satisfied. Of the demand (Rs. 765) due to superior landlords, Rs. 54 are shown as a balance, as the parties concerned did not apply for payment. The rental was raised by Rs. 1,157 in consequence of the settlement of fallow lands brought under cultivation. The collections aggregated Rs. 70,943, or over 100 per cent. on the current demand (Rs. 70,824), as against 85 per cent. in the preceding year. More than half of the balance (Rs. 14,576) is due by certain tenants who have refused to pay their rents according to the last settlement. Certificates will be filed against them. Rupees 3,370 were recovered from the raiyats as their share of the cost of the survey-settlement operations. This also is one of the estates recently surveyed and settled under Chapter X of the Tenancy Act, and it is satisfactory to note that in it the collections exceeded the current demand, that they compared favourably with those of the previous year, and that the raiyats' share of the costs has been recovered. Nearly the whole of the law charges (Rs. 10,679) were incurred for the litigation pending in the High Court, in regard to the grant of letters of administration to the estate of the late ward, Srinath Sanyal. Ten old tanks were restored and one masonry well sunk at a cost of Rs. 7,492. The year closed with an increased cash balance of Rs. 28,514, besides Government securities valued at Rs. 3,677. DINAJPUR.

50. *Courjon.—Manager, Babu Upendra Chándra Dutt.*—The revenue and cess demand (Rs. 41,411) due to Government was fully paid. Of the demand (Rs. 653) of rent and cesses due to superior landlords, Rs. 268 were paid, and the remainder was written off on account of diluvion of taluk Ganga Naryan. There was an increase of Rs. 1,695 in the rent-roll, which was obtained from re-settlements of excess lands, and a decrease of Rs. 157 on account of diluvion. Rupees 68,896 on account of rent and cesses due to the estate were collected, being 100·2 per cent. on the current demand (Rs. 68,722). More than two-thirds of the outstanding balance (Rs. 12,233) is good, and in process of recovery. Rupees 1,709 were recovered as debts due to the estate, and nearly the whole of the balance (Rs. 472) is in course of realization. The balance (Rs. 3,113) of debt due from the estate to Mr. Bonnaud was paid. Miss Courjon visited her estate in December 1892. She received Rs. 7,200 as her maintenance allowance, and Rs. 3,000 as the surplus profits of her estate. The cash balance at the close of the year was Rs. 4,788. After the end of the year Miss Courjon, who has attained majority, asked the Court of Wards to consent to raise a loan of Rs. 20,000 from which certain obligations which she had incurred should be met. Mr. Stevens, bearing in mind that the lady is of age, satisfied himself that this request ought to be granted and complied, but seriously warned her that a repetition of the proceeding might compel the Court to relinquish the estate. NOAKHALI.

51. *Sukraj Rai.—Manager, Mr. J. H. Lewis.*—The estate was under the charge of the General Manager of wards' estates in Patna up to the 15th June 1892, when its management was transferred to Bhágalpur, and Mr. Lewis was appointed Manager on a salary of Rs. 175 per mensem. The whole of the demand due to Government, amounting to Rs. 24,829, was paid, except a small sum which was paid after the close of the year. Of the demand (Rs. 12,978) due to superior landlords Rs. 2,341 remained unpaid, as the agent of Rai Dharpat Singh, father-in-law of the minor, to whom the entire amount was due, refused to accept payment as a suit to declare the proprietor insolvent was pending in the High Court. The rental was raised by Rs. 1,055, in consequence of certain mahál having been brought under direct management. The collections amounted to Rs. 80,510, or 125 per cent. on the current demand (Rs. 64,374), as against 92 per cent. in the previous year. The balance was reduced to Rs. 49,265, of which Rs. 24,717 were due before charge of the estate was taken. Of the total balance, Rs. 11,499 only are said to be good and in process of recovery, the remainder being irrecoverable or doubtful of recovery. An application for the remission of Rs. 27,929 has been submitted for the Commissioner's sanction. The debts due to the estate increased from Rs. 35,924 to Rs. 36,820. Of the latter amount Rs. 2,157 only, are reported to be recoverable. The debts (Rs. 27,088) due by the estate decreased to Rs. 19,636, of which Rs. 16,522 represent security money deposited by lessees, and will be set off against the claim of the estate when the leases fall in, and BHAGALPUR.

the remainder represents minor debts for which no claimants appeared, although notices were served, and it will have to be written off after further enquiry. The management charges, which were 10·3 per cent. on the current demand in the preceding year, increased to 13·4 per cent. in the year under review. The increase is due to the employment of an independent Manager with a separate establishment, in consequence of the transfer of the management from Patna, where the General Manager and his establishment received merely allowances for the work connected with the estate. The cash balance, which was Rs. 6,772 at the commencement of the year, was increased to Rs. 19,307 at its close. In addition to this the estate possesses Government securities to the value of Rs. 14,087. A sufficient sum should in future be devoted to improving the property of the estate.

SHAHABAD. 52. *Chándra Kumar.—Manager, Mr. A. Mackintosh.*—The Government demand (Rs. 17,661) was satisfied. The collections (Rs. 65,698), though a little less than those in the preceding year, exceeded the current demand (Rs. 58,290) by over 12 per cent. The remissions amounted to Rs. 6,280 on account of the poverty of tenants, relinquishment of holdings, reductions of assessment, loss of crops, &c. The outstanding balance was Rs. 1,11,911, of which Rs. 68,640 are classed as bad and irrecoverable, and Rs. 13,919 doubtful of recovery, the rest being good and in process of recovery. The Manager enquired into the bad arrears during the year, and will submit his proposals regarding them. The debts due to the estate at the close of the year were Rs. 11,652, of which Rs. 3,546 are reported to be good and in process of recovery. The liabilities of the estate on the 31st March 1893 amounted to Rs. 2,03,588, including the amount (Rs. 1,92,000) decreed by the Allahabad High Court in appeal against the estate. The charges of management were 16·2 per cent. on the current demand, as against 12·8 per cent. in the preceding year, the increase being due to the payment to the collecting officers of the arrear commission due to them for previous years. The year closed with a cash balance of Rs. 44,870, which, with the Government securities to the value of Rs. 23,365 held by the estate, will be paid in liquidation of a part of the decree obtained in the Allahabad High Court by a Benares banker.

MIDNAPORE. 53. *Maligháti.—Manager, Moulvi Afzul-uddin Ahmed.*—The demand (Rs. 20,166) due to Government was paid. Of the demand (Rs. 8,487) due to superior landlords, Rs. 1,215 are shown as a balance, owing to disputes as to the right and title of the proprietors and to the non-acceptance of tenders. An addition of Rs. 2,094 was made to the rent-roll, chiefly by the purchase of landed property and by settlements and resettlements of raiyats' holdings at increased rates. The collections aggregated Rs. 50,472, or 89 per cent. on the current demand (Rs. 56,689), as against 102 per cent. in the previous year. This bad result is reported to be due to the reduced circumstances of the raiyats caused by the partial failure of crops over most parts of the estate on account of drought. The outstanding balance was Rs. 39,366, of which Rs. 2,600 are reported to have been realized after the close of the year and Rs. 6,870 remitted. Of the remainder, Rs. 8,803 are either irrecoverable or doubtful of recovery, Rs. 1,367 are covered by certificates, and the rest is good and in process of recovery. The cost of management was reduced from 15·1 to 14·2 per cent. on the current demand. The year closed with an increased cash balance of Rs. 19,263, besides which the estate owns Government securities valued at Rs. 14,840. Looking to the satisfactory financial position of the estate, the amount (Rs. 896) spent on improvements was clearly insufficient.

HAZARIBAGH. 54. *Dhanwar.—Manager, Mr. T. W. Tweedie*, was in charge of the estate up to March 1893, when he was succeeded by Mr. E. B. Clair Smith on a reduced salary of Rs. 250 per mensem. The demands due to Government and superior landlords were satisfied. The rental was lessened by Rs. 139, the reduction being due partly to the abatement of rent of lands diluviated, and partly to the return to the proprietors of two villages which the estate held in mortgage. The collections (96 per cent. on the current demand of Rs. 54,480) were less than those (100 per cent.) in the preceding year. Remissions to the extent of Rs. 2,016 were sanctioned on account of the poverty of the tenants. Nearly the whole of the outstanding balance of Rs. 14,851 is good and in process of recovery. The debts due to the estate were reduced from Rs. 1,593 to Rs. 673. During the year the following extraordinary charges were incurred :— Rs. 500

for presents to the youngest daughter of the ward on the occasion of the birth of her first child, Rs. 1,000 for the second *rokshati* ceremony of the proprietor's eldest daughter, Rs. 891 for the repairs of embankments and roads, and Rs. 404 for filling up a tank at the Dhanwar Rajbari. The charges under the head of "Education" were Rs. 4,630, as against Rs. 2,499 in the previous year, the increase being due to the removal of the ward's eldest son to Patna. The sum of Rs. 13,898 was invested in Government securities, and the cash balance at the close of the year was Rs. 9,283.

PART III.

ESTATES TAKEN IN CHARGE OR RELEASED DURING THE YEAR.

55. During the year under review eight estates were taken in charge and six estates were released. Notices of all the new estates, except the Bishenpur estate in Patna, and all the released estates are included in this report. The orders directing assumption of charge of the Bishenpur estate are dated the 7th of March 1893, but charge was not actually taken till the 1st April 1893. An account of it will be given in the report for 1893-94. The notice of the estate of Muzaffar Ahmed in Chittagong, taken in charge on the 7th of March 1892, which could not be incorporated in the report for 1891-92, is included in this part.

ESTATES TAKEN IN CHARGE.

JESSORE. 56. *Chanchra.*—The District Judge of Jessore having, under section 95(*a*) of the Tenancy Act VIII of 1885, directed that the estate should be managed by the Court of Wards in case the Court should consent to undertake the management, the Board accepted the management on the 26th April 1892. Mr. R. J. F. Stevens was appointed by Government at the end of June 1892, to be the Manager on a salary of Rs. 300 a month. The estate, which has been badly managed by the proprietor, is situated in Jessore, Khulna and the 24-Parganas, the principal portion being in the first named district. It has a nominal rent and cess roll of about three lakhs of rupees, and its income, after deduction of revenue, rent and cesses due to Government and superior landlords is estimated at one and-a-half lakhs per annum. It was in the joint possession of three brothers, Raja Gyanada Kant Roy, Hemada Kant Roy and Manada Kant Roy. The last named, who was step-brother of the other two, died in November 1891, leaving 4 minor sons, the eldest of whom was 14 years of age. All the three brothers were involved in debt. The Raja owed about one lakh. Hemada Kant Roy, five lakhs, and the estate of Manada Kant Roy two lakhs. Hemada Kant Roy was hopelessly involved. Two of his creditors took out execution for the sale of his share in the estate. Postponement of the sale was, however, obtained. Other creditors were equally urgent and threatening. The only way of saving his share was by raising a loan at moderate interest on the mortgage of the whole estate. The other sharers objected to this arrangement, and the Government pleader was of opinion that the joint estate was not liable for debts incurred by individual sharers. Under the circumstances the Court of Wards gave notice to the District Judge and withdrew from the management from the 1st September 1892. Hemada Kant Roy desired to be declared a disqualified proprietor, but the Court declined to take charge of his share, as it is hopelessly involved. Thereupon the District Judge under section 95 of the Act appointed a common Manager for the whole estate, including the share of the minor sons of the late Manada Kant Roy. If the Judge at any subsequent period releases the estate from management, steps will be taken to bring the minors and their estate under the Court of Wards.

PURNEA. 57. *Khagra.*—Nawab Ata Husain died on the 10th November 1892, leaving a mother, Khajur-un-nesá Begam, a widow, Shahr Bano Begam, *alias* Safri Begam, with two sons, Muhammad Muhi-uddin Husain and Muhammad Muin-uddin Husain, who were born on the 26th February 1885 and the 19th October 1887, respectively, and a daughter Zainab-un-nesá, who was born in May 1892. He also left a lady Shams-un-nesá Begam, who claimed to be a

second widow, who was childless. On the report of the local officers, the Court of Wards, on the 5th January 1893, declared the first widow and her three children to be disqualified proprietors under sections 6(*a*) and 6(*b*) respectively of Act IX (B.C.) of 1879, and took charge of the persons and property of the minors and the property of the widow. The mother and the second childless widow of the late Nawab petitioned the Board that their respective shares in the estate might not be taken under the charge of the Court of Wards. On the other side the first widow urged that the whole estate should be brought under the Court's management. After receiving reports from the local officers and hearing counsel on both sides, the Court of Wards, on the 10th July 1893, declared Khajur-un-nesá Begam to be a disqualified proprietor under section 6(*a*) of the Act, and took charge of her property, leaving the question as to the amount of the share to which the lady is entitled in her deceased son's estate to be settled hereafter. As to the second widow, the Court of Wards did not *primá facie* consider her to possess a share in the estate, and they therefore directed that a suitable provision should be made for her maintenance. The estate consists of 38 revenue-paying maháls, of which two petty ones are in Dinajpur, and the remainder in Purnea, the bulk of the property consisting of an 8*a.* 1*g.* 1*k.* and 2½*d.* share of Pargana Surjapur, which covers the eastern corner of the latter district, and includes the greater portion of the Kishanganj subdivision. There are also three small rent-paying tenures, and 188 petty rent-free tenures, most of which are in the Khagra zamindari having been bought up from former owners. Two-thirds of the estate are let in patni, and the greater portion of the remaining one-third is let to mustagirs. The question of undertaking a survey and settlement of the estate, or at least of that portion of it which is under direct management, is under the consideration of the local officers. As at present ascertained, the gross rental and cess roll amounts to over Rs. 2,56,000, while the demands due to Government and superior landlords are about Rs. 1,51,000. The clear income is therefore Rs. 1,05,000. Deducting from this sum Rs. 62,000 representing all the recurring charges which have been provisionally sanctioned, the net income is Rs. 43,000 annually. Under section 49 of the Act, the mother and the first widow of the late proprietor will be entitled to their share of the surplus profits. Mr. T. W. Tweedie, who has for many years done good service as Manager of the Dhanwar estate in Hazáribágh, was promoted to the Managership of this estate on a salary of Rs. 500 per mensem. The total charges of management are Rs. 17,628, or 6·8 per cent. on the rent and cess roll. The debts due to the estate amount to about Rs. 52,500, while those due by it are estimated at Rs. 29,000. There were also Rs. 1,07,488 due to the estate on account of arrear rent and cesses. These figures are subject to alteration after the Manager has made a detailed examination of the affairs of the estate: it may be observed that the advisers of the mother of the late Nawab have given a great deal of trouble. The minors reside at Murshidabad with their mother, who is their guardian. They read in the Berhampore Collegiate School, and have for their tutor Moulvi Sujaut Ali, who has been appointed for the present on a salary of Rs. 200 per mensem.

KHULNA.

58. *Satkhira.*—The late proprietor, Manmatha Nath Rai Chaudhri, died on the 1st of December 1891, leaving a widow, Aghore Nandini Debi, and two sons, Dijendra Nath Rai Chaudhri and Hemendra Nath Rai Chaudhri, who were born on the 21st of April 1882 and 23rd of August 1884, respectively. The Court of Wards on the 4th of April 1892 declared the two sons to be minors under section 6 (*b*) of Act IX (B.C.) of 1879, and took charge of their person and property. The estate, of which the wards own only a six-annas share, is situated in the Khulna, 24-Parganas, Nadia, Jessore, Burdwan, Hooghly and Midnapore districts. The area of the properties is not even approximately known, as they have never been surveyed. For want of funds survey is impracticable at present. The fact of the ward only holding a fractional share increases the difficulty. The landed property consists of 105 estates held direct from Government, of which 87 are held permanently, and the remainder under temporary leases. The estate also holds 225 tenures under perpetual leases and 4 tenures rent-free. Nearly the whole of the estate is under direct management. The Court of Wards during the short time the property has been under its charge has not been able to reduce to order the chaos in which the late proprietor left his affairs. As at present ascertained, the

current rent and cess demand of the estate is over Rs. 1,46,000, while the arrear demand due before assumption of charge is about Rs. 2,30,000. The collections were only 58 per cent. on the current demand. The year is said to have been very unfavorable, the *áman* crop having been damaged in some parts of the estate on account of short rainfall and salt-water inundations; the heavy rains of February and March last damaged the *rabi* crops and interfered with the manufacture of molasses, on the sale of which many of the raiyats depend for payment of the March instalment of their rent. The outstanding balance is about Rs. 2,90,000. Instructions have been issued for its examination and classification, and for its reduction by collecting the portion that is recoverable, and applying for remission of that which is actually bad and irrecoverable. The sum of Rs. 19,000 is shown as a balance due to Government for revenue and cesses. Of this more than Rs. 10,000 are nominal, having been paid but not adjusted, owing to the non-receipt of cháláns in due time. The remainder could not be paid for want of funds, but has been paid since the close of the year. The balance (Rs. 50,767) of rent and cesses, shewn as due to superior landlords, is heavy, but it is reported that over Rs. 9,000 were paid, but not adjusted within the year, and that the greater portion of the remainder represents rents of tenures chiefly due to the ten annas co-sharers of the estate, between whom and the late proprietor a feud existed for some time owing to which each party bought many tenures and raiyati holdings in the joint estates with the object of harassing their opponents. The rents of these tenures were neither paid or adjusted by either party. Shortly before the death of the late proprietor, there was a cessation of hostilities, and it was then arranged that accounts should be prepared and the rents adjusted. In pursuance of this arrangement, accounts are now being prepared, and it is hoped that the adjustments will be completed in the course of the current year. It is reported that the debts due to the estate before charge was assumed amount to Rs. 17,649. They are covered by bonds and hand notes, and are said to be recoverable. On the other hand, the debts due by it are supposed to amount to Rs. 2,42,476. Of this Rs. 1,90,500, being principal due to Raja Srinath Roy, are secured by a mortgage deed, Rs. 38,288 are due to several parties bearing interest at rates varying from 5 to 12 per cent., and the remainder (Rs. 13,688) represent arrears of interest. In the time of the late proprietor, the loan from the Raja carried interest at $8\frac{1}{2}$ per cent., but since the assumption of charge of the estate this rate has been reduced to 7 per cent. The recurring charges, as at present sanctioned, amount to about Rs. 1,16,000. Deducting this sum from the rental and cess roll of Rs. 1,46,000, the net income is Rs. 30,000 annually. The question of clearing the estate from its liabilities is under the consideration of the local officers. Babu Moti Lal Pramanik is the Manager on Rs. 150 per mensem from the 4th June 1892. The sanctioned charges of management are Rs. 13,897, or 9·5 per cent. on the current demand. The estate contributes Rs. 234 and Rs. 24 per annum to the Satkhira Prannath and the Bazitpur Vernacular Schools respectively. The wards are living in their own house at Cossipore in the northern suburbs of Calcutta. The elder ward is reading in the Baranagore Victoria Institution, and the younger in the Baranagore Banga Bidyalaya. They have a private tutor to teach them at home.

DARBHANGA.

59. *Paigumberpur.*—Ekbal Ali Khan died in June 1887, leaving two widows, of whom the elder, Wahid-un-nesá Begam, was childless, and the younger, Aziz-un-nesá Begam, was the mother of a minor son, Saadat Ali Khan, who was born on the 25th February 1879. His estate was taken in charge on the 19th of November 1887, but was released from the 1st of December 1888 under the circumstances explained in paragraph 65 of the report for 1888-89. On the release of the estate, the younger widow applied to the District Judge for letters of administration of the property of her deceased husband, under a will said to have been executed by him before his death, in which the minor was made the sole proprietor of the whole of the property, and his mother his Guardian. The Judge dismissed the application, declaring the will to be a forgery, and at the same time expressing his opinion that "it would be a wise and prudent step for the Court of Wards to declare the two ladies incompetent to manage their own property, and then to take the whole estate into their hands." The local officers made their recommendations

accordingly; but as the Judge's decision was under appeal to the High Court, the Board were not inclined to take up the matter. The appeal was dismissed on the 15th of July 1891, and on the 25th of March 1882, Act IV of 1892, amending Act IX (B.C.) of 1879, and authorising the Court of Wards to take charge of a property consisting of a share or shares only, was passed. After consulting the local officers, the Court of Wards on the 16th of May 1892 declared Saadat Ali Khan to be a minor under section 6 (*b*) of Act IX (B.C.) of 1879, and under section 6 (*a*) of the Act, the two widows to be incompetent to manage their own property, and took charge of the person and property of the minor and the property of the two widows. The estate consists of fifty mahâls as follows :—

District.	Entire mahâls.	Joint mahâls.	Approximate area in bighas.
Darbhanga	3	26	2,500
Muzaffarpur	2	7	3,100
Bhágálpur	5	3	19,544
Patna	...	4	400
Total ...	10	40	25,544

Thirty mahâls are under direct management, and the rest under lease. There are also two houses—one at Paigumberpur in Darbhanga, which is the family residence of the minor, and the other at Bazidpur—and nine mango gardens in the same district. The general survey of Darbhanga and Muzaffarpur will obviate the necessity of a field measurement, under the Tenancy Act, of the mahâls of the estate in those two districts. As to the mahâls in Patna and Bhágalpur, it is proposed, in consequence of the heavy liabilities of the estate, to make at present a survey and settlement only of those villages where disputes exist. The current rent and cess demand of the estate, as at present ascertained, is about Rs. 68,700, while the recurring charges are estimated at Rs. 27,700, leaving a net income of Rs. 41,000 annually. Moulvi Shumsululma Saiyad Imdad Imam was at first appointed Manager on the 19th of June 1892 on Rs. 200 a month, but he resigned on account of ill-health, and Mr. C. N. Crichton was appointed on the 22nd of January 1893 on the same pay. The sanctioned charges of management are Rs. 8,748, or 12·7 per cent. on the current demand. The debts due to the estate are reported to be over Rs. 4,400, in addition to Rs. 1,53,000 due by tenants for arrears of rent and cesses prior to the assumption of charge of the estate. Of the latter sum, over one lakh of rupees is reported to be irrecoverable or doubtful of recovery. The debts due by the estate at the date of assumption of charge amounted to more than a lakh of rupees. Two loans amounting to over half a lakh were taken during the year in order to satisfy decrees obtained by certain creditors against the estate. The minor has been removed to Darbhanga for education, and has been placed under a Guardian-Tutor, to whom is paid a salary of Rs. 50 a month. Wahid-un-nesá Begam owned a one-anna share in her husband's estate. During the time that elapsed between the release of the estate in 1888 and the subsequent resumption of charge in 1892, she alienated the greater portion of her share to her two nephews. The Court of Wards therefore took charge of the unalienated portion only. She applied for the release of this portion of her share, and the Court of Wards, after considering the reports of the local officers, sanctioned the request with effect from the 1st of August 1893. Under the circumstances the submission by the local officers of a revised schedule of assets, liabilities and regular expenditure of the estate left under the Court of Wards has become necessary, and it will be included in the revised notice of the estate in the next report.

BANKURA.

60. *Maliara*.—The late proprietor, Brojendro Gopal Chandradharjya, died on the 25th of May 1889, leaving a widow, four minor sons, and a daughter. His executor, Hemandra Lal Gosvami, proved his will, and took out letters of administration and managed the estate till the 14th of October 1892, when he was murdered. On the application of the late proprietor's widow, the Court of Wards on the 30th December 1892 declared the eldest son, Raj Narain Chandradharjya, who was born on the 19th of December 1875, and who is the heir to the property, to be a minor under section 6 (*b*) of Act IX (B.C.) of

1879, and took charge of his person and property. The estate is compact, and is situated 25 miles north-east of the head-quarters of the Bankura district. It consists of two entire and five joint revenue-paying estates which contain numerous rent-free and *panchaki*, *i.e.*, subject to payment of quit-rent, tenures. The *panchaki* lands are mostly held by ghatwals. The income from two revenue-paying estates and some rent-free holdings with a total rent and cess demand of about Rs. 3,200 is spent solely on the worship of a host of family idols, and the maintenance of four temples—three in Maliara and one in Benares. There are 67 villages with an approximate area of 72,609 local bighas. Some of the villages were measured many years ago, while for some no measurement papers exist. The former measurements are reported to be defective, and the question of undertaking a regular survey-settlement is under the consideration of the local officers. The rent and cess roll of the estate, which is under direct management, is over Rs. 30,000. Deducting the recurring charges aggregating about Rs. 24,000, the net income is Rs. 6,000 a year. The total charges of management amount to Rs. 3,775, or over 12 per cent. on the rent and cess roll. Babu Chandra Kumar Ghosh is the Manager on a salary of Rs. 75 rising to Rs. 100 by an annual increment of Rs. 5. He joined his appointment on the 7th of June 1893. For collection purposes the estate is divided into five circles, each in the charge of a tahsildar. This arrangement has been sanctioned experimentally for one year. The arrear rent and cess demand due to the estate at the date of assumption of charge was over Rs. 20,000, the greater portion of which will probably have to be written off. The late proprietor carried on for some time a money and grain-lending business, which will now cease. The debts due to him amount to Rs. 8,900, and they are covered either by Civil Court decrees or by mortgage and instalment bonds. The debts due by him are about Rs. 3,300, consisting of small sums due to shop-keepers for articles supplied, to servants for arrears of pay, and to pleaders for fees. The estate subscribes Rs. 216 annually to the Middle Vernacular School at Maliara, and maintains a dispensary there at an annual cost of Rs. 480. The ward and his brothers will be removed to Bankura for their education in the Zillah School. They will be under the care of their mother, who is the testamentary Guardian.

SARAN.

61. *Majhauli.*—Raja Udai Narain Mal of Majhauli, whose estate is situated in the Gorakhpur and Ballia districts in the North-Western Provinces and the Saran district in Bengal, died on the 7th of April 1891, being succeeded by his grandson, Khosal Kishori Prasad Mal, who was born on the 6th of July 1880. At the instance of the Board of Revenue, North-Western Provinces, the Court of Wards, Bengal, declared Khosal Kishori Prasad Mal on the 18th of April 1892 to be a minor under section 6 (*b*), Act IX (B.C.) of 1879, and directed that possession be taken of the estate in Saran. But on the representation of the Collector of Gorakhpur, actual charge was not taken by the Collector of Saran till the 1st of October 1892. The estate, which is situated in the Siwán subdivision, will be managed by the Collector through the subdivisional officer with the aid of a small establishment. It consists of eleven revenue-paying estates in 40 villages, the greater portion of which is under direct management. Its area is estimated at 15,327 acres which will be surveyed in the general survey of the district. The current rent and cess demand is Rs. 28,700, while the sanctioned recurring charges amount to Rs. 13,800, leaving a profit of Rs. 14,900 per annum. The surplus at the close of each year will, after the deduction of a working balance to be retained by the Collector of Saran, be transmitted by that officer to the Collector of Gorakhpur, who has charge of the estate in the North-Western Provinces, and looks after the maintenance and education of the minor. The estate contributes annually Rs. 180 and Rs. 120 respectively to the Middle Vernacular School and the District Board's dispensary at Darouli.

CHITTAGONG.

62. *Muzaffar Ahmed.*—Ashraf Ali Chaudhri died on the 20th of May 1891, leaving a minor son (Muzaffar Ahmed), aged 10 years, a widow and two married daughters. On the strong recommendation of the local officers, the Court of Wards on the 7th of March 1892 declared Muzaffar Ahmed to be a minor under section 6 (*b*) of Act IX (B.C.) of 1879, and took charge of his person and property. The estate, which is situate in the Cox's Bazar subdivision in Chittagong, consists of three tarafs, nine and twenty-three lákhiraj

confirmed and resumed taluks respectively, twenty-nine temporarily-settled taluks, and fifteen under-tenures. The major portion is held on permanent leases from Government and zamindars. Some of the lands are liable to salt-water inundation, and sea-dykes are required to protect them. The estate will be managed direct by the General Manager of wards' estates in the district. It has been surveyed in the general survey of the district, and its resettlement will shortly be effected. It is free from debt, and its rent and cess roll exceeds Rs. 20,900. After deducting the sanctioned recurring charges amounting to Rs. 14,900, the annual net profit is Rs. 6,000. There is no debt due by it, while that due to it is Rs. 1,100 in addition to Rs. 26,000 due from tenants on account of arrear rent and cesses when the estate was taken in charge. The minor is being educated in the Chittagong Madrassa, and has one of the teachers in the Madrassa as his Guardian-Tutor.

CHITTAGONG.

63. *Surendra Bejoy Rai.*—Surendra Bejoy Rai, son of Romesh Charan Rai, was born on the 14th of December 1880. He was declared on the 25th of April 1892 to be a minor under section 6 (*b*) of Act IX (B.C.) of 1879, and his person and property were taken charge of by the Court of Wards. The ward possesses two houses in Benares. In Chittagong the estate is scattered over 7 thánas and 203 villages, and consists of 19 tarafs, including 2 held in mortgage, 58 lákhiraj resumed taluks, including 2 in mortgage, 31 rent-free tenures, 90 noabad taluks, including ijáras and jots, and 24 under-tenures. Most of the property is held on permanent leases. The General Manager has charge of the estate, and collects the rents directly from the tenants. The estate is free from debt. Its rental and cess roll amounts to about Rs. 15,800. Deducting the recurring charges, amounting to Rs. 14,000, the net profit is Rs. 1,800 annually. Besides this there is an income of over Rs. 1,000 a year from money lent on mortgage and bonds amounting to Rs. 11,500. The general survey and settlement of the district will assist the estate in the re-adjustment of its rent. The minor is being educated in the Government Collegiate School at Chittagong, one of the masters of the School being his Guardian-Tutor.

ESTATES RELEASED.

64. The following statement shows the result of the Board's management of the estates released during the year:—

District.	Estate.	Rent-roll at date of—		Rent and cess.		Bond and zaripeshgi debts—		Expenditure on—		Value of Government securities and cash balance at date of—	
		Assumption of charge.	Release.	Demand during Government management.	Collections.	Due before and after assumption of charge.	Liquidated by cash payments or otherwise.	Survey and settlement.	Improvement of land and property, and benefit of ward.	Assumption of charge.	Release.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Darbhanga	Narhan	1,44,880	1,83,352	26,00,385	24,04,995	10,15,668	10,15,668	2,410	1,729	...	1,52,186
Murshidabad ...	Sydabad	6,566	4,553	88,813	82,702	7,665	7,665	...	...	...	3,656
Cuttack	Palda	5,926	6,155	1,10,447	1,06,370	...	...	147	105	...	14,994
	Harija	3,843	4,073	78,444	65,780	...	...	75	356	...	4,931
Lohardaga	Khuntipatti ...	1,103	1,159	17,384	16,042	7,674	7,674	...	127	...	77

The Chanchra estate in Jessore was, as stated in a previous paragraph, taken charge under orders dated the 26th of April 1892 and released on the 1st of September 1892. The return for the short period it was under management during the year is blank.

DARBHANGA.

65. *Narhan.*—The Narhan family settled in the district of Darbhanga from a period long anterior to the establishment of the British rule. On the

death of the late proprietor, Parmeshwari Prasad Narain Singh, the Court of Wards, on the 22nd of July 1877, assumed charge of his estate under Act IV (B.C.) of 1870, on behalf of his son, Barma Narain Singh. On the 2nd of November 1892, the ward attained his majority and took charge of the estate. The management of the Court of Wards thus extended over a period of more than 15 years. At the date of assumption of charge, the estate comprised 206 villages in the Darbhanga, Monghyr, Muzaffarpur and Patna districts, the larger number being in the first-named district. Of these, 186 villages were held direct from Government, 2 on temporary leases from superior landlords, and 18 were revenue-free. One hundred and eighty-eight villages were farmed, 15 were under direct management, 2 were held by Brahmins as gifts bestowed by the proprietor's ancestors, and the remaining one was lost by diluvion in Monghyr. At the date of release the number of villages had owing chiefly to purchase increased to 224. Of these, 206 villages were held direct from Government and 18 were revenue-free. Two hundred and thirteen villages were under direct management, and only 11 were farmed. Besides the 224 villages, there were 47 *nimak-saír* maháls. The rent-roll, which was Rs. 1,44,880 when the estate was taken in charge, had been at the time of release increased to Rs. 1,83,352, the increase being obtained chiefly from the villages purchased and those brought under direct management when the farming leases expired. The aggregate rent and cess demand due to the estate for the entire period of the Court's management was Rs. 26,60,385. Deducting Rs. 52,496 remitted, the realizable demand was Rs. 26,07,889. Of this Rs. 24,04,995, or over 92 per cent. were collected, leaving an outstanding balance of Rs. 2,02,894, of which Rs. 47,978 are reported to be irrecoverable. The debts due to the estate amounted to Rs. 89,401 at the time of assumption of charge, and Rs. 46,862 accrued during the Court's management on account of interest, costs of suits, &c.; Rs. 86,256 were recovered and Rs. 7,764 written off, leaving a balance of Rs. 42,243, of which Rs. 37,169 are due from Jugdip Narain Singh, a relative of the minor, who has become an insolvent, and thereby evaded legal processes for the recovery of the debt. The late proprietor left behind him heavy debts, which, including zaripeshgi debts to the extent of Rs. 1,12,296, amounted to Rs. 5,31,056 on the date on which charge of the estate was assumed by the Court of Wards. During the subsequent years the amount was increased by Rs. 4,84,612, of which Rs. 3,00,000 represent the loan contracted with the Maharaja of Darbhanga for payment to the most pressing creditors, and the remainder consisted chiefly of interest on the principal debt. The reductions by compromise amounted to Rs. 25,496, of which Rs. 4,419 were remitted by the zaripeshgidar. The balance of debts was liquidated by the end of 1889-90, Rs. 8,82,295 having been paid in cash and Rs. 1,07,877 set off from the rent of the property leased in usufructuary mortgage. The total receipts from all sources were Rs. 29,95,839, including Rs. 13,537 on account of interest on Government securities and Rs. 18,139 and Rs. 23,645, being sale proceeds of immoveable and moveable property respectively. The disbursements amounted to Rs. 29,53,071, including Rs. 29,583 invested in landed property and Rs. 1,01,380 in Government securities, which were made over to the proprietor with the cash balance of Rs. 42,768. The principal items of expenditure were as follow:—The payments to Government on account of revenue, cesses, and rates were Rs. 4,21,440, Rs. 1,81,126, and Rs. 32,504 respectively. The charges of management proper were Rs. 3,69,501, or 13·8 per cent. on the total demand. Mr. R. Abercrombie was the Manager on Rs. 600 a month from the date of assumption of charge of the estate up to August 1888, when he died and was succeeded by Mr. M. M.. Halliday. The law charges amounted to Rs. 70,325, of which Rs. 8,826 represent the cost of establishment. The maintenance allowance to the female relatives of the proprietor was a heavy charge on the estate, the total amount paid amounting to Rs. 3,92,148, including the charges for social and religious ceremonies. The payments on account of district post assessment, embankment cesses, and other compulsory charges, were Rs. 25,275. The pay of servants employed on various duties, and the cost of feed and keep of live stock, were Rs. 62,289 and Rs. 20,301 respectively. The contributions in aid of schools and dispensaries amounted to Rs. 10,510. The old buildings at Narhan, comprising the ancestral family residence and its out-offices, were repaired and improved,

and a new building on a plan approved by the ward was constructed, the total cost being Rs. 1,23,251. The expenditure on works of improvement was very small, amounting to Rs. 1,729. Of this, Rs. 1,704 were spent during the year under report out of the sanctioned estimates of Rs. 16,000. For nearly seven-eighths of the time the estate was under the Court, nothing could be spent in improvements owing to the heavy liabilities of the estate, and it appears to the Board that during the year under review there was not sufficient time to enable all the sanctioned works to be carried out. The ward, whose education cost Rs. 56,575, was under the guardianship of his mother up to May 1884, when he was removed to Bankipore and admitted into the Collegiate School, where he studied till February 1890. He was then placed under the care and tuition of Mr. G. D. Oswell, who received a salary of Rs. 500 a month. Shortly before the release of his estate he was trained in the work of management, under the Manager's supervision, at Muzaffarpur. He was married in 1880. He was released from the control of the Court on the 2nd of November 1892 and died from an accident on the 18th of June 1893.

MURSHIDABAD. 66. *Sydabad.*—The estate was taken in charge on the 7th of June 1876 under Act IV (B.C.) of 1870 on behalf of Srimati Chandra Mohini Debya, widow of the late proprietor, Kali Das Banerjee. She died on the 27th of November 1889, and thereupon disputes arose as to the succession to the estate. The two daughters, Rakhal Dasi Debi and Gopal Dasi Debi, and the maternal uncle of the deceased posthumous son of the late proprietor, as well as some near relations, claimed to be the heirs. The Court of Wards retained charge of the estate under section 13 of Act IX (B.C.) of 1879, until the title to the property was determined. The case was eventually amicably settled, the relations withdrew, and the maternal uncle made a gift of the estate to the two daughters of the late Kali Das Banerjee, and their names having been registered as proprietors, the Court of Wards withdrew from the management on the 15th of April 1892. The estate at the date of release consisted of two revenue-paying estates (one entire and the other joint) and one tenure, and was let in patni. Its annual rental at the date of assumption of charge was Rs. 6,566, which was reduced on the date of release to Rs. 4,563 in consequence of sales of properties for liquidation of debts. The aggregate rent and cess demand for the entire period of the Court's management was Rs. 88,813, including Rs. 4,359 due when charge was taken. After writing off irrecoverable items of Rs. 4,072, the realizable demand was Rs. 84,741, of which Rs. 82,702, or over 97 per cent., were collected. The debts due by the estate at the date of assumption were Rs. 6,387, which, with interest amounting to Rs. 1,278, were liquidated. After meeting all the recurring charges, the estate was made over to the proprietors with Rs. 3,656 in cash.

CUTTACK. 67. *Palda.*—The late proprietor, Prahlad Mahapatra, died, leaving two minor sons, Rama Kanta Mahapatra and Narsing Charan Panda, whose estate was taken charge of by the Court of Wards on the 30th of December 1874, under Act IV (B.C.) of 1870. The elder minor, Rama Kanta Mahapatra, died from cholera on the 28th of July 1878, and the younger continued under the charge of the Court till the 13th of October 1892, when he attained his majority. The estate consists of fifty-one revenue-paying estates (thirteen entire and thirty-eight joint) scattered over different parganas from the base of the Sukinda hills to the boundary of Kanika. There is also a large number of confirmed and resumed lákhiraj holdings, a few of which belong solely to the ward. Except seven small sarbarákári villages, the property was managed direct. The rental of the estate, which was Rs. 5,926 at the date of assumption of charge, was raised to Rs. 6,155 by the time of release, the small increase being chiefly obtained by the assessment of excess lands found on measurement in the occupation of raiyats, and of waste lands brought under cultivation. Including the arrears (Rs. 3,160) due at the date of assumption of charge, the total rent and cess demand for the whole period of the Court's management was Rs. 1,10,447. Of this Rs. 1,06,376, or over 96 per cent., were collected. After deduction of remissions, the balance outstanding on the date of release was Rs. 933 only. The principal items of expenditure were as follow:—Rs. 56,620 for revenue, rent and cesses, Rs. 15,115 for management, Rs. 20,659 for the maintenance of the proprietor and the family, including social and religious ceremonies and the education of the ward, and Rs. 2,998 for the construction and

repairs of buildings. On the date of release there were to the credit of the estate Government securities to the value of Rs. 7,446, besides cash amounting to Rs. 7,548. There were no claims against the estate when charge was assumed, nor did any exist at the time of release. The late proprietor had so well managed his affairs that but little room for improvement remained. A tank and a well, where they were most needed, were, however, excavated in the estate at a cost of Rs. 105, and Rs. 159 were paid as contribution to the Jajpur High English School. The ward was at first educated in the Jajpur Zillah School, but was subsequently removed to Cuttack. All attempts, however, to give him a fair education were in vain, as he would not learn. Before he attained his majority, he was placed under the tahsildar of the estate to learn zamindari work.

CUTTACK.

68. *Haripa.*—The estate was taken in charge on the 3rd of June 1874 under Act IV (B.C.) of 1870 on behalf of Sri Charan Patnaik, nephew and adopted son of the late proprietor, Lokenath Patnaik. He attained his majority on the 14th of February 1893, and took charge of his estate consisting of 15 (5 entire and 10 joint) revenue-paying mahâls, 2 entire and 2 joint tenures, and 42 resumed and 19 confirmed revenue-free holdings. The rental, which was Rs. 3,843 at the date of assumption of charge, was raised to Rs. 4,073 at the date of release, the increase being chiefly due to the reclamation of waste and the assessment of *chapi* or concealed lands. The aggregate rent and cess demand for the whole period of the Court's management was Rs. 78,444, of which Rs. 7,310 were remitted on account of the erosion or deterioration of lands by deposits of sand. The collections amounted to Rs. 65,780, or over 92 per cent. on the realisable demand. The recovery of the balance (Rs. 5,344) was postponed in consequence of the damage done to the estate by the late cyclones. After paying all the recurring charges, maintaining the buildings and bunds of the estate, constructing a house for the residence of the ward, and purchasing a share in taluk Sultannagar, the estate was released with a cash balance of Rs. 2,716 and Government securities to the value of Rs. 2,215. The ward's progress in school was not satisfactory. His physical incapacity (he being subject to epileptic fits) proved a great obstacle to his education. At the age of 18, he was placed under the tahsildar of the estate for the purpose of learning zamindari work.

LOHARDAGA.

69. *Khuntipatti.*—Khuntipatti is a tenure consisting of 30 villages, and paying rent and cesses to the superior landlord amounting to Rs. 720 per annum. It was brought under the operation of Act VI of 1876 in accordance with the notification published in the Gazette of the 21st of April 1880, and restored to its owner on the 2nd of May 1892 free from debt, and with a cash balance of Rs. 77. The rental at date of assumption of charge was Rs. 1,109. This was increased by Rs. 50 in consequence of the cancellation of zaripeshgi leases and the settlement of newly cultivated lands. The rent and cess collections aggregated Rs. 16,942, or over 97 per cent. on the total demand of Rs. 17,394. The total claims against the estate amounted to Rs. 6,076, of which Rs. 2,092 were disallowed under section 8 of the Act, and the remainder was paid with the interest (Rs. 1,598) which accrued. The only work of improvement undertaken was the repairs of an old bund at a cost of Rs. 127.

PART IV.

ENCUMBERED ESTATES IN CHOTA NAGPUR.

70. The number of estates managed under Act VI of 1876 during 1892-93 was 55, including the Khuntipatti estate in Lohardaga, which was released within the year. Of these estates, 11 are in Hazáribágh, 29 in Lohardaga, 5 in Palámau, 3 in Singhbhum, and 7 in Manbhum. An account of the released estate is given in Part III of the report.

71. The following statement exhibits the revenue and cesses due to Government and the rent and cesses due to superior landlords from the estates in each district:—

District.	Revenue and Cesses due to Government.						Rent and Cesses due to superior landlords.					
	Arrear demand.	Current demand.	Payments.	Remissions.	Balances.	Advance payments on account of the ensuing year.	Arrear demand.	Current demand.	Payments.	Remissions.	Balances.	Advance payments on account of the ensuing year.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazáribágh	...	9,310	9,310	...	...	3	3,300	7,237	8,952	308	1,277	...
Lohardaga	...	...	...	...	...	...	6,879	29,496	32,432	49	3,894	37
Palámau	...	...	...	...	...	...	135	2,127	2,183	...	79	...
Singhbhum	...	15,818	15,818	...	...	...	...	90	90	...	...	...
Manbhum	...	18,728	18,728	...	...	...	...	521	521	...	...	...
Total for 1892-93	...	43,856	43,856	...	...	3	10,314	39,471	44,178	357	5,250	37
Total for 1891-92	223	41,434	41,657	...	...	...	11,909	21,712	29,155	357	3,809	73

The results indicated by these figures meet with the Board's approval. The Government demand was satisfied. The balance due to superior landlords was due by the estates noted on the margin. More than half of it is shown against the Jungi estate, which is an under-tenure of Dehat Kairo to the proprietor of which it is liable to pay annually a fixed rent besides cesses. This estate is held by several maintenance holders and according to custom the representative of the eldest branch of the family of the original grantee of the tenure, is held liable for the rent and cesses payable to the superior landlord. Hitherto one Lal Joynath Sahi of Jori, as representative of the eldest branch, used to pay the rent and cesses to the Kairo estate, the junior members paying their respective shares to him. Lal Joynath Sahi having lately died, the proprietor of the Jungi estate has become the representative of the eldest branch, and has thus become liable for the payment of all rent and cesses that have accrued since the death of Lal Joynath Sahi. The balance due from the junior maintenance holders is in course of recovery under decrees. The greater portion of the balance due from the other estates could not be paid either because the parties to whom the amount was payable did not come forward to take payment, or because there was uncertainty as to the parties to whom the amount was payable.

District.	Estate.	Amount.
		Rs.
Hazáribágh ...	Karharbari ...	835
	Chowparan ...	412
Lohardaga ...	Pandra ...	15
	Jungi ...	3,313
	Ootka ...	39
	Mardhan ...	499
	Roru ...	28
Palámau ...	Gurwa ...	79
	Total ...	5,250

72. The following statement shows the result of collections of rent and cesses due to the estates:—

District.	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Remissions.	Balances.	Advance collections on account of the ensuing year.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Hazáribágh ...	52,580	95,212	88,384	92·8	17,302	42,106	6,331
Lohardaga ...	69,941	92,240	94,321	102·2	10,835	57,025	20
Palámau ...	3,026	15,160	13,324	87·8	.....	4,862	.....
Singhbhum ...	1,51,396	84,811	79,112	93·2	1,313	1,55,782	42
Manbhum ...	24,494	93,236	88,499	94·9	1,039	28,192	24
Total for 1892-93	3,01,437	3,80,659	3,63,640	95·2	30,489	2,87,967	6,417
Total for 1891-92	3,39,679	3,48,655	3,43,979	100·0	25,344	3,19,011	4,756

The collections were satisfactory in Lohardaga, below the mark in Manbhum and Singhbhum, and bad in Palámau. In Hazáribágh the collections, including the amount collected in advance, were 99·4 per cent. on the current demand. They were satisfactory in all the estates except Karharbari, where they amounted to only 55 per cent. on the current demand. In this

estate the confused state of things resulting from long mismanagement seriously hampered work, but now that some order has been evolved out of chaos, and matters are settling down, better results are expected in future. In Lohardaga the collections were decidedly better than those of any previous year during the last decade. In Palámau the bad result is mainly due to there being no Sub-Manager to look after the two new estates, Gurwa and Monatu. A Sub-Manager has now been appointed, and there is every reason to expect more success in future. In Singhbhum the deficiency in collections was entirely in the Dhalbhum estate, which has been separately noticed in Part II of the report. In Manbhum the collections were not up to the mark, partly because of the partial failure of the crops, and partly owing to the employment of the collecting staff of the estates in the Gobindpur subdivision on the collection of rasad for the troops passing along the Grand Trunk Road. The latter excuse appears to the Board to be insufficient.

73. The balances show a decrease. In Hazáribágh the balances in all the estates, with the exception of Karharbari, have been considerably reduced as compared with the previous year. The balance (Rs. 18,098) in Karharbari is heavy, about half of it being either doubtful of recovery or bad and irrecoverable. The balances due to the several estates in Lohardaga show a reduction, which is chiefly due to the adjustment of several disputed items of demand and the remission of those found irrecoverable. The estates in which the balances are heavy are those noted on the margin. In Kankey the greater portion of the balance is due from a Mr. Remfry, proprietor of the Kankey tea garden, against whom a civil suit has been instituted. In Jungi the bulk of the balance is due from the junior members of the family of the proprietor. In Tilmi, Siri, and Barenda the raiyats were recalcitrant, and most of the undertenure-holders having transferred their tenures to third parties, collections could with difficulty be made without having recourse to law suits, which are to be instituted during the current year. The major portion of the balance shown against the Bokrunda estate was misappropriated by the late proprietor and will have to be adjusted. The deficiency which has been thus caused in the payment of debts will be made good by the sale of a portion of the estate. The Manager has been directed to endeavour to reduce during the current year the large balances in the Burway, Lalgunge, Kairo, and Basia estates. Out of the outstanding balances shown against all the estates in Palámau, a sum of Rs. 1,329 has since been realized, and the residue is reported to be in course of realization. In Singhbhum the entire balance is on account of the Dhalbhum estate, which is separately noticed in Part II of the report. In Manbhum the balances shown against the Hensla and Sinsa estates could not be realized owing to the almost total failure of both the rice and the lac crops. In Manbazar a large amount is due from certain villages, regarding which nothing could be done pending the result of an appeal preferred by Hikim Mohendra Narain Deo. In Pandra, Tundi, and Nowagurh the outturn of crops was not unfavourable, but the collections suffered very greatly from the tahsildars being engaged in supplying rasad to troops from the latter part of November to the beginning of January last. This explanation does not, however, meet with the Board's approval. In Burrabhum Messrs. Watson and Company are reported to have withheld payment of Rs. 1,284 without any valid reason.

Estate.	Amount. Rs.
Kankey ...	1,412
Burway ...	9,461
Jungi ...	4,073
Tilmi ...	4,192
Lalgunge ...	3,355
Kairo ...	6,471
Siri ...	7,561
Bokrunda ...	829
Barenda ...	4,263
Basia ...	5,064

74. The following statement shows the extent to which the debts due by the estates were paid:—

District.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reductions by compromise.	Balance due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazáribágh ...	6,81,613	23,344	7,04,957	53,123	2	6,51,832
Lohardaga ...	2,49,375	8,832	2,58,207	33,212	...	2,24,995
Palámau ...	98,041	35,111	1,33,152	11,498	96	1,21,558
Singhbhum ...	2,02,526	6,896	2,09,422	31,857	...	1,77,565
Manbhum ...	2,20,965	14,688	2,35,653	17,596	...	2,18,057
Total for 1892-93 ...	14,52,520	88,871	15,41,391	1,47,286	98	13,94,007
Total for 1891-92 ...	11,73,308	6,61,919	18,35,227	1,91,196	6,538	16,37,493

In Hazáribágh in 6 out of 11 estates the creditors have received Rs. 6,415 in excess of the amounts payable to them in accordance with the sanctioned schemes, while in four others there has been a deficiency of Rs. 25,534, partly because of the anticipated periodical increases in the assets, which were not realized and partly because of short collections owing to the bad harvests of previous years. In one estate (Karharbari) no payments were made in consequence of the scheme not having been approved. The debts being heavy, it took some time to prepare a working scheme. In Lohardaga nothing could be paid to the creditors of the three estates Kankey, Jungi, and Mardhan for want of funds. In Mesra and Barhadih payments to creditors were postponed to meet the expenses of necessary social ceremonies. In the Barenda estate the small balance due to creditors was not paid owing to the necessity of having to meet other pressing demands. In the Burway estate the creditors having been paid in advance, the surplus available at the end of the year was kept to meet the cost of mutation of the proprietor's name in the *serishta* of the Maharaja of Chota Nagpur. In 16 out of 28 estates under management in this district, excluding the released estate of Khuntipatti, Rs. 22,810 have been paid in excess of the provisions in the schemes, while in the remaining 12 estates there has been a deficiency of Rs. 53,466. The deficiency in ten is small, and is due to fluctuations in the collections. In the other two estates the deficiency is large, and is due to the temporary inability of the Encumbered Estates Department to give full effect to the proposals to sell or permanently lease out portions of the estates. In Palámau the payments of the debts due by all the estates except Monatu have been in excess of the provisions in the schemes. In Monatu the deficiency amounts to Rs. 760, and is said to be due to the collection work being retarded owing to the assets of the estate not having been fully ascertained till March last. In Singhbhum there has been only a slight deficiency of Rs. 958 in the amount paid on account of the Dhalbhum estate. This was due to the fact of the estate having to meet a decree for Rs. 27,808. In Manbhum there were excess payments in the Manbazar and Burrabhum estates, aggregating Rs. 8,299, while in five other estates there was a deficiency of Rs. 32,576. In one estate the deficiency was due to the fact that the remittances made by the tahsildar arrived too late to enable the Manager to make payments to the creditors within the year. In the other estates the deficiency was mainly due to the bad collections of the year.

75. The Commissioner concludes his report with the following remarks in regard to the working of the Chota Nagpur Encumbered Estates Act :—

"The Chota Nagpur Encumbered Estates Act has no doubt rescued many a landlord from ruin, and is also said to be popular with the tenants of all the encumbered estates under management (though this must be taken *cum grano*) and with all the landlords excepting those of Tundi and Burrabhum. The former wants to get the attachment withdrawn to please his younger sons and wreak vengeance on his eldest son and heir, on whose application the estate came under the Act. The latter wants to get the estate released in order to be in a position to raise funds for the satisfaction of his tastes. But though the Act brings welcome relief for a time to reckless land-owners, like all usury laws, it is of doubtful benefit to the community at large. My remarks in last year's report regarding the frequency with which proprietors incur fresh debts during their period of disqualification are perfectly true, though we have no means of showing these debts in our figured statements. The rates of interest at which they borrow are extravagantly enhanced by their disability to enter into contracts involving them in any pecuniary liability. For example, the proprietor of the Torang estate incurred bond debts during the period of attachment of his estate, but after his estate was released had to apply again for protection in order to escape these obligations. In Pandra the proprietor mortgaged almost all the lands assigned to them as maintenance as security for loans allowed by them. In Satrakhani the proprietor succeeded in raising funds to carry on a law-suit, while in Burrabhum, it is well known, the proprietor has managed to obtain large advances which will some day add considerably to his difficulties. Even the Burra Lal of Palkote, who is one of the better specimens of landlord, is not free from reproach in this respect, and though his property was only recently released, is considering the advisability of again seeking protection. These are only a few of the instances which serve to show that the operation of the Act is of doubtful utility."

With this conclusion the Board are not inclined to assert their concurrence.

I have the honour to be,

SIR,

Your most obedient servant,

F. A. SLACK,

Offg. Secretary.

APPENDICES.

APPEN

Management of Wards', Attached, Encumbered

NOTE.—The estates which were under management

DIVISION.	DISTRICT.	ESTATE.	PROPRIETOR.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate— W. for ward's estate. A. for attached estate. E. for encumbered estate. T. for trust estate.	Year of assumption of charge.	REVENUE AND CESSES DUE FROM THE ESTATE TO GOVERNMENT.				
								Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN.	BURDWAN.	Burdwan Raj	Maharajadhiraj Bejoy Chand Mahab Bahadur.	11	Act IX (B.C.) of 1879	W.	1885	34,51,009	34,51,037	34,47,057	...	...
	BAS-KURA.	*Mahara**	*Raj Narain Chandradhar-jee.*	17	*Act IX (B.C.) of 1879*	W.	*1892*	*3,284*	*3,284*	*3,284*	...	...
	MIDNAPORE.	Turkon	Radha Govind Pal	17	Act IV (B.C.) of 1870	W.	1876	18,785	18,785	18,780	...	...
		Bernberia	Srikant Masanta	19	Act IX (B.C.) of 1879	W.	1881	940	1,816	1,557	...	259
		Mahishati	Isur Chandra Chaudhri ...	12	Ditto	W.	1881	20,166	20,166	20,150	...	...
		Belki	Haripada Masanta ...	16	Ditto	W.	1882	776	1,220	1,014	...	206
		Pathra	Raj Rajeswar Mozumdar ...	20	Ditto	W.	1883	712	712	712	...	...
		Barutter Hingly	Hira Lall Meser	13	Ditto	W.	1883	1,906	1,906	1,906	...	...
		Basudebpur	Bhupendra Narain Rai ...	16	Ditto	W.	1885	73,751	81,751	53,953	...	27,791
		Nyagram	Kaur Moni Singha Mandhata	38	Ditto	W.	1886	1,484	1,714	1,484	...	230
		Moheshpur	Narendra Nath Pahari ...	5	Ditto	W.	1887	11,300	11,300	11,304	...	86
			Total		.....	...	...	1,29,919	1,39,460	1,10,860	...	28,572
			DIVISIONAL TOTAL ...	...	.....	...	...	35,84,212	35,93,781	35,61,807	...	28,572
PRESIDENCY.	24-PARGANAS.	Jainagore	Chandra Narain Pal	66	Act XXXV of 1885 ...	W.	1893	...	...	...	...	...
		Baranagore	Hera Lall Banerjee§	20	Act XL of 1858 ...	W.	1876	434	434	434	...	...
			Moti Lall Banerjee	18								
		Bhawanipur	Baroda Prasad Rai Chaudhri.	15	Act IX (B.C.) of 1879...	W.	1887	40,089	40,091	40,058	...	...
			Total		.....	...	...	40,523	40,525	40,492	...	...
	JESSORE.	*Chanchra¶*	*Raja Gyanada Kant Roy*		*Act VIII of 1885* ...	*A.*	*1892*	...	...	...	...	...
			Kumar Hemada Kant Roy									
			Four minor sons of Manada Kant Roy.									
	KHULNA.	*Satkhira***	*Dijendra Nath Rai Chaudhri.*	10	*Act IX (B.C.) of 1879*	*W*	*1892*	*53,128*	*54,850*	*35,864*	...	*19,000*
			Hemendra Nath Rai Chaudhri.	8								
		Syudpur	Donor, Raja Muhammed Mosim	...	Regulation XIX of 1810	T.	1816	1,12,378	1,12,378	1,12,369	...	...
			Total		.....	...	...	1,65,506	1,67,228	1,47,233	...	19,000
	MUR-SHIDABAD.	*Sydabad***	*Rakhal Dasi Debi*		*Act IV (B.C.) of 1870*	*W.*	*1870*	...	...	...	...	...
			Gopal Dasi Debi									
		Kasimbazar	Ashutosh Nath Rai	16	Act IX (B.C.) of 1879 ...	W.	1880	1,00,228	1,00,228	1,00,358	...	...
			Total		.....	...	...	1,00,228	1,00,228	1,00,358	...	...
			DIVISIONAL TOTAL ...	...	.....	...	...	3,15,257	3,10,381	2,97,473	...	19,000

* The estate was taken in charge on the 20th December 1892;

† This sum includes Rs. 80,168 on account of charities, including donations, Rs. 18,471 for pay of sepoys, guards, &c., Rs. 18,374 for stabling charges, Rs. 3,040 for the and [illegible], and Rs. 6,047 for adjustment of arrear accounts, Sujamutha.

‡ This sum includes the value (Rs. 2,05,000) of Railway

§ The elder ward attained his majority on the 21st May 1893, but with his consent the Court of Wards have retained charge

‖ This sum includes Rs. 4,481 on account of purchase

¶ This estate was taken in charge on the 26th April and released from the

** These two estates were taken in charge and released respectively on the 4th and 15th April 1892;

Rent and cesses due from the estate to superior landlords.					Rent and cesses due to the estate.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,953	11,238	10,437	...	801	43,21,595	69,98,635	45,11,892
...	9	..	...	9	*11,671*	*31,777*	*3,656*
120	103	120	...	46	41,288	50,789	22,991
16	34	...	...	34	1,599	7,438	1,561
7,409	8,487	7,272	...	1,215	56,689	92,538	50,472
154	284	83	...	201	2,408	10,279	2,957
9	77	10	...	67	1,284	2,206	963
336	350	282	...	68	5,895	9,589	5,903
16,280	24,811	23,433	...	1,402	1,30,418	2,13,506	1,07,672
14	14	14	...	...	18,450	31,910	16,463
980	1,875	248	...	1,627	29,786	48,040	23,222
25,414	36,008	31,462	...	4,660	2,93,806	4,66,364	2,32,204
35,367	47,345	41,899	...	5,470	48,27,072	74,96,776	47,47,752
407	1,228	403	...	765	639	1,647	828
100	194	176	...	18	5,131	10,314	4,783
30,576	32,706	31,140	...	1,566	1,04,303	4,46,208	1,72,876
31,143	34,128	31,779	...	2,349	1,70,073	4,58,229	1,78,487
...	...	...	...	...	...	...	...
37,745	*67,016*	*16,265*	...	*50,767*	*1,46,309*	*3,76,126*	*86,145*
...	...	...	...	...	1,84,784	2,92,318	1,83,626
37,745	67,016	16,265	...	50,767	3,31,093	6,68,444	2,69,771
...	...	...	...	...	*303*	*605*	...
11,171	11,177	11,024	...	243	3,45,152	5,99,184	3,22,239
11,171	11,177	11,024	...	243	3,45,455	5,99,789	3,22,239
80,939	1,12,321	59,068	...	53,359	8,46,621	17,20,462	7 70,497

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
99·7	71,073	24,14,904	2,78,994	20,507	1,86,382	4,67,877	54,74,742
31·9	...	*28,121*	*644*	*10*	*35*	...	*4,846*
55·6	...	27,708	31,202	584	4,572	856	60,295
97·6	...	5,877	46	9	5,000	10	6,026
89·0	2,701	39,366	18,349	419	1,102	11,969	82,341
122·8	1,230	6,023	46	335	3,003	110	6,451
75·0	...	1,503	69	5	334	10	1,881
100·1	462	2,724	1,461	6	...	21	7,301
78·9	2,719	1,08,115	1,006	535	9,831	3,066	1,22,110
89·2	2,718	12,729	2,060	231	385	1,603	20,332
77·9	2,007	22,220	972	175	235	250	24,854
79·0	13,006	2,21,155	55,301	2,200	24,462	18,015	3,32,281
98·3	84,979	20,64,180	3,34,939	31,906	2,10,879	4,85,892	56,11,868
129·5	...	819	5	...	...	...	833
93·2	...	5,551	48	48	211	...	5,090
105·2	54,109	2,10,283	30,388	7,447	6,165	45,888	2,62,764
104·9	54,109	2,25,633	30,441	7,495	6,376	45,888	2,68,687
...	...	...	...	...	...	...	...
58·8	*151*	*9,80,893*	*830*	*189*	*986*	*89,137*	*1,90,287*
99·3	1,617	1,06,904	11,173	1,790	153	1,710	1,03,452
81·4	1,768	3,06,827	12,003	1,979	1,139	33,647	3,18,739
...	...	*605*	*3,676*	...	...	...	*3,676*
98·3	10,579	2,66,866	2,69,852	7,968	18,526	2,18,382	8,36,967
93·2	10,579	2,66,971	2,73,528	7,968	18,526	2,18,382	8,40,643
91·0	63,456	8,89,491	3,15,972	17,442	26,041	2,98,117	14,28,069

DIX I.

and Trust Estates for the year 1892-93.

for a part of the year only are shown in italics.

DISBURSEMENTS.																							
Management of property.						Miscellaneous.																	
Manager's pay, establishment, allowance and contingencies.	Percentage of management charges (column 30) on current rent and cess demand (column 19).	Construction and repairs of cutcherry buildings.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doctor's fees and medicines, &c.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of religious and other immovable property.	Improvement of land and property and benefit of ward.	Survey and settlement.	District post & cessamel mukaddam, and mokaddamy fees, embankment cesses and irrigation rates.	Other payments.	General management, treasury and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,54,800	3·4	77,014	62,992	3,95,398	5,715	23,396	12,553	71,682	16,264	30,019	48,634	†1,28,788	27,001	2,04,344	1,579	4,80,354	62,01,947	2,72,705	...	‡ 14,24,549
13	*0·1*	...	*96*	...	...	...	...	...	...	...	...	...	...	...	...	...	*3,393*	*952*	*3,298*	...
4,800	11·6	100	864	4,705	1,442	231	120	1,597	1,853	...	536	2,296	514	...	8,625	6,818	52,421	7,874	...	1,19,459
281	17·5	...	774	364	...	...	...	20	...	...	17	...	19	3,528	...	10	6,570	56	6,148	...
8,085	14·2	300	2,317	5,896	1,319	185	...	381	806	1	966	1,044	1,112	30	1,035	12,059	63,078	10,263	...	14,340
560	23·2	...	633	699	282	...	...	50	...	...	5	91	30	3,049	...	110	6,410	35	2,505	...
104	12·7	...	19	392	58	...	3	15	25	...	5	...	10	...	...	10	1,868	15	...	3,187
879	14·9	...	42	1,923	60	...	...	...	43	...	154	90	74	...	538	21	5,007	1,394	...	528
14,120	10·3	313	1,004	4,139	263	...	...	245	3	...	859	531	2,039	13,941	...	3,081	1,18,026	3,184	3,18,097	...
2,802	15·5	380	1,303	4,166	...	...	...	943	44	190	123	649	330	6,362	...	1,028	20,471	301	42,409	...
4,034	13·6	60	706	4,789	...	299	24	200	55	...	345	196	373	...	...	673	23,300	1,654	2,196	...
35,893	12·1	1,161	8,238	26,900	3,424	625	147	3,451	2,929	191	2,090	4,911	4,497	26,910	9,598	24,423	2,98,445	33,836	3,73,355	1,37,982
1,90,116	3·9	78,775	71,324	4,22,907	9,139	24,021	12,700	75,133	19,193	30,210	51,044	1,33,699	27,498	2,31,254	11,177	5,10,777	55,03,785	3,07,585	3,76,053	15,62,531
98	15·3	...	50	150	...	...	...	...	...	...	3	...	7	...	...	...	761	82	...	...
432	8·4	...	64	1,353	100	...	...	230	...	...	346	...	64	540	...	...	3,840	1,250	6,000	...
22,718	13·8	1,170	14,550	17,588	3,223	216	305	3,805	5,538	308	1,517	‖ 11,763	2,605	8,622	12,304	50,638	2,37,190	25,574	89	84,726
23,248	13·6	1,170	14,652	19,091	3,424	210	305	4,035	5,538	308	1,895	11,763	2,736	9,162	12,304	50,638	2,41,781	26,906	6,089	84,726
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6,497	*4·3*	...	*564*	*3,001*	*388*	...	...	*11*	...	...	*768*	50	...	*12,644*	...	*34,987*	*1,10,899*	*9,808*	*2,45,709*	*800*
3,741	2·0	20	2,382	60,000	...	2,387	705	...	655	304	1,758	222	2,030	...	...	2,956	1,90,528	7,924	498	...
10,188	3·0	20	2,946	63,001	388	2,387	705	11	655	304	2,526	312	2,030	12,644	...	37,943	3,00,927	17,812	2,46,195	800
75	*4·6*	...	*1*	...	...	...	...	...	...	...	...	...	*4*	...	...	...	*80*	3,686	...	...
59,094	17·1	2,955	11,445	1,21,867	2,583	6,149	5,805	2,677	30,781	18,187	3,008	4,325	6,815	...	2,529	2,21,541	6,10,633	2,20,334	...	4,72,500
59,169	17·1	2,955	11,446	1,21,867	2,583	6,149	5,805	2,677	30,781	18,187	3,008	4,325	6,819	...	2,529	2,21,541	6,10,653	2,29,990	...	4,72,500
93,535	16·9	3,075	29,044	2,03,960	6,395	8,746	6,985	6,723	36,074	18,889	7,400	16,400	12,494	21,806	14,833	3,10,122	11,53,361	2,74,708	2,52,284	5,57,726

the figures against it are for a part of the year only.
philkhana, Rs. 8,462 for the menagerie, Rs. 8,298 for goshala, Rs. 7,134 for lighting, Rs. 11,384 for gardens, Rs. 8,193 for charges in connection with properties obtained by will

debentures belonging to the estate.
of the estate till his younger brother attains his majority.
of defaulting tenures.
1st September 1892. The return for the short period it was under management during 1892-93 is blank.
The figures against them are for a part of the year only.

APPEN

Management of Wards', Attached, Encumbered

NOTE.—The estates which were under management

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate— W. for ward's estate. A. for attached estate. E. for encumbered estate. T. for trust estate.	Year of assumption of charge.	Revenue and cesses due from the Estate to Government. Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahi.	Dinajpur.	Shankarpur*	.....	...	Act XXXV of 1858 ...	W.	1873	33,491	33,491	33,491	...	...
		Maldwar	Chhatra Nath Chaudhri ...	9	Act IX (B.C.) of 1879	W.	1885	74,854	74,992	74,992	...	...
			Tarak Nath Chaudhri ...	8								
			Total ...	...	.....	...	...	1,08,345	1,08,483	1,08,483	...	...
	Rajshahi.	Dighaputtea	Pramada Nath Rai	20	Act IX (B.C.) of 1879	W.	1884	85,988	85,999	85,999	...	...
			Basanta Kumar Rai	18				76,785	76,786	76,786	...	...
			Sarat Kumar Rai	16								
			Hemendra Kumar Rai ...	15								
		Talanda	Kunja Mohan Moitra ...	17	Act VIII of 1890 ...	W.	1891	790	801	791	...	10
			Total ...	...	.....	...	...	1,63,569	1,63,586	1,63,576	...	10
	Rangpur.	Burdhankotee	Chandra Kishore Rai ...	17	Act IX (B.C.) of 1879	W.	1880	11,038	11,038	11,038	...	...
		Hazrahati	Romoni Mohan Rai Chaudhri.	14	Ditto	W.	1885	5,204	7,062	7,062	...	...
		Rahamutpur	Nripendra Narain Rudra ...	12	Ditto	W.	1880	851	851	851	...	...
		Tepa	Jotendra Mohan Rai Chaudhri	14	Act VIII of 1890 ...	W.	1891	6,396	6,396	6,396	...	...
		Ishan Chandra Rai	Ishan Chandra Rai	...	Regulation XIX of 1810	T.	1881	2,877	2,884	2,877	...	7
			Total ...	...	.....	...	...	26,366	28,231	28,224	...	7
	Jalpaiguri.	Paddamotee	Sallimullah	20	Act XL of 1858 ...	W.	1875	...	...	...	...	...
			Divisional Total ...	...	.....	...	...	2,98,280	3,00,300	3,00,283	...	17
Dacca.	Dacca.	Talipabad	Raisuddin Chaudhri ...	...	Act VIII of 1885 ...	A.	1889	3,246	3,246	3,246	...	...
			Karim Newaz Chaudhri ...	...								
			Rahim Newaz Chaudhri ...	...								
	Backergunge.	Kamakshar	Kamakhya Nath Chatterjee	11	Act IX (B.C.) of 1879	W.	1891	523	528	522	...	6
			Hari Das Chatterjee	5								
			Ram Narsingh Chatterjee ...	3								
		Kasi Nath Basu	Seven proprietors	...	Regulation V of 1812 ...	A.	1845	574	574	574	...	...
		Dakhin Shahbazpur	Seven co-sharers	...	Act VIII of 1885 ...	A.	1886	45,184	45,184	44,757	...	...
			Total	...	.....	...	...	45,758	45,758	45,331	...	...
			Divisional Total	...	.....	...	...	49,527	49,532	49,099	...	6
Chittagong.	Chittagong.	Rajkrishna Bannerjee ...	Raj Lukshmi Debya	Not known.	Regulation X of 1793	W.	1837	55,933	55,933	55,933	...	...
			Shib Gopal Banerjee	26								
		Hidayet Ali Chaudhri ...	Hidayet Ali Chaudhri	51	Act XXXV of 1858 ...	W.	1873	4,432	4,432	4,432	...	...
		Magun Das Rai	Durga Kinkar Rai	45	Act IV (B.C.) of 1870	W.	1877	6,811	6,812	6,811	...	...
			Girendra Chandra Rai ...	22								
			Surendra Chandra Rai ...	19								
		Fazl Ali Khan	Ashraf Bibi	35	Act IX (B.C.) of 1879	W.	1882	19,449	19,440	19,448	...	...
			Salamut Ali Khan	17								
		Abdul Futteh Khan ...	Abdul Futteh Khan	37	Ditto	W.	1884	4,618	4,618	4,618	...	...
			Danu Meah	21								
			Mussamut Atarjan	31								
			Ditto Bia Bibi	45								
			Ali Ahmed Khan	9								
			Mussamut Jabida Khatoon ...	17								
		Mong Raja	Neophiruswyne	19	Ditto	W.	1885	302	302	302	...	...
		Jogesh Chandra Rai ...	Jogesh Chandra Rai	26	Ditto	W.	1890	13,402	13,402	13,402	...	...
		Harish Chandra Rai ...	Kumar Bhuban Mohan Rai ...	16	Ditto	W.	1890	4,040	4,046	4,046	...	...
			Ditto Romoni Mohan Rai ...	11								
		Latifa Khatoon	Mussamut Latifa Khatoon ...	43	Ditto	W.	1890	1,038	1,038	1,011	...	13
		Sheo Lal Tewari	Ram Rattan Tewari	14	Ditto	W.	1892	1,904	1,910	1,910	...	...
		Muzaffar Ahmed	Muzaffar Ahmed	11	Ditto	W.	1892	1,037	2,180	2,180	...	...
		Surendra Bejoy Rai § ...	*Surendra Bejoy Rai*	19	*Ditto*	*W.*	*1892*	7,708	7,711	7,614	...	*13*
			Total	...	.....	...	...	1,22,780	1,23,342	1,23,216	...	26
	Noakhali.	Miss M. D. I. Courjon ...	Miss M. D. I. Courjon ...	23	Act IV (B.C.) of 1870...	W.	1874	41,411	41,411	41,411	...	...
		Ganga Charan Mozumdar ...	Girindra Kumar Mozumdar	8	Ditto	W.	1879	320	320	320	...	...
			Sashi Mukhi	22								
		Bhubanjoy Shaha	Bhubanjoy Shaha	80	Act IX (B.C.) of 1879	W.	1885	453	453	453	...	...
		Panamcah	Donor, Panamcah	...	Govt. Order No. 736, dated 10th March 1881.	T.	1881	...	...	...	...	...
			Total	...	.....	...	...	42,193	42,193	42,193	...	...
			Divisional Total	...	.....	...	...	1,64,973	1,65,535	1,65,409	...	26

* Since the death of the late proprietor Srinath Sanyal, in January 1892, the Court of Wards has been holding charge of the estate

† This sum includes Rs. 3,661 for charities, including donations, Rs. 9,804 for pensions, Rs. 7,339 for

‡ This sum includes Rs. 10,897 for purchasing the right, title and interest to the drainage due from

§ This estate was taken in charge on the 25th April 1892; the

Rent and cesses due from the Estate to Superior Landlords.					Rent and cesses due to the Estate.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
693	765	711	...	54	70,824	87,664	70,943
81	113	78	...	35	1,46,868	3,03,211	1,42,011
774	878	789	...	89	2,17,692	3,90,875	2,12,954
42,917	45,299	45,037	...	62	4,93,356	6,89,871	5,05,644
68,993	68,993	68,993	...	...	2,26,938	3,77,898	2,23,389
5,158	5,767	5,766	...	1	15,017	27,006	15,776
1,17,068	1,20,059	1,19,796	...	63	7,35,311	10,94,775	7,44,809
556	556	462	...	94	37,184	48,491	34,691
558	1,233	581	...	652	13,510	25,555	11,610
1,993	3,189	1,961	...	1,228	6,170	9,865	6,440
178	357	184	...	173	17,005	63,658	18,635
608	1,216	608	...	608	6,186	8,873	6,887
3,896	6,551	3,796	...	2,755	80,055	1,56,442	78,269
313	313	313	...	...	1,131	1,331	1,182
1,22,051	1,27,801	1,24,694	...	2,907	10,34,189	16,43,473	10,37,214
...	...	...	...	...	19,504	35,211	20,075
8,866	9,502	9,082	...	420	20,307	39,625	20,446
...	...	...	...	...	1,376	2,797	1,965
29,280	32,965	28,176	...	4,740	1,20,926	2,52,574	1,34,108
29,280	32,965	28,176	...	4,740	1,22,302	2,55,371	1,36,073
38,155	42,467	37,258	...	5,160	1,62,113	3,30,207	1,76,594
7,104	7,104	7,104	...	...	73,076	80,657	73,711
1,153	1,156	1,153	...	3	8,835	10,238	8,004
22,435	22,437	22,369	...	62	46,331	59,009	48,104
2,602	2,602	2,026	...	...	36,884	44,136	37,008
2,749	2,749	2,749	...	...	13,346	17,031	13,726
140	163	140	...	23	1,127	1,289	1,093
5,658	5,729	5,653	...	76	35,140	42,366	34,558
2,679	2,691	2,668	...	23	14,011	18,111	14,003
1,287	1,537	1,478	...	59	9,823	24,421	8,660
57	63	63	...	...	5,491	13,069	9,694
7,925	16,443	16,231	...	212	20,955	47,009	40,507
507	*536*	*319*	...	*105*	*15,792*	*32,354*	*22,362*
54,296	63,210	62,553	...	623	2,80,817	3,92,130	3,12,320
324	653	268	385	...	68,722	81,195	68,896
3,245	3,734	3,309	17	408	6,987	12,525	7,190
8,929	11,230	9,426	1,235	569	17,060	40,716	19,795
372	372	372	...	...	631	631	631
12,870	15,989	13,375	1,637	977	94,300	1,35,067	96,512
67,166	79,199	75,928	1,637	1,600	3,75,117	5,27,197	4,08,832

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
100·1	2,145	14,576	25,975	51	4,224	7,043	1,08,290
96·7	151	1,61,062	6,700	2,822	6,180	12,036	1,69,740
97·8	2,206	1,75,638	32,675	2,873	10,404	19,079	2,77,985
102·4	36,428	1,49,166	2,45,226	11,531	66,102	2,90,558	11,19,151
98·4	10,437	1,44,275	57,635	20,579	9,911	75,404	3,86,018
105·0	240	10,981	1,819	111	663	421	18,790
102·9	47,114	3,04,422	3,04,680	32,221	76,766	3,66,383	15,24,859
93·2	469	13,331	3,290	458	626	145	39,210
85·0	...	13,945	1,560	...	...	...	13,170
104·4	414	3,005	33,855	1,387	86	391	42,165
109·5	...	45,023	47,558	20	2,157	276	68,046
111·3	...	1,986	205	...	...	...	7,092
97·7	883	77,290	86,468	1,865	2,869	812	1,70,283
104·5	...	199	474	...	5	...	1,661
100·2	50,293	5,57,549	4,24,297	36,959	90,044	3,86,274	19,74,788
102·9	427	14,709	11,997	2,215	25	6,215	40,525
100·6	4,046	15,133	6,156	730	...	2,861	30,193
142·8	176	656	1,229	295	1	5	3,405
110·9	16,118	1,00,590	75,912	7,235	341	16,845	2,34,441
111·2	16,294	1,01,246	77,141	7,530	342	16,850	2,37,936
108·9	20,767	1,31,088	95,294	10,475	367	25,924	3,08,054
100·8	92	6,874	2,120	939	132	1,292	78,194
100·7	47	1,280	2,254	94	293	553	12,098
103·8	25	10,884	7,180	1,312	11	2,877	59,484
100·3	1,521	5,610	12,938	282	4,298	1,539	50,065
102·8	1,609	2,594	4,562	222	19	632	19,161
96·9	...	196	671	4	3	25	1,796
98·3	87	7,742	4,993	267	521	3,001	43,340
99·9	244	3,802	6,686	292	40	1,401	22,422
88·1	1,407	14,359	3,375	84	1	532	12,652
176·5	...	3,910	...	3,495	114	345	13,648
153·3	...	6,503	1,961	9	3	1,082	43,502
141·6	...	*11,011*	*2,744*	*2,607*	*1,126*	*986*	*29,765*
111·2	5,032	74,831	40,484	9,007	6,561	14,205	3,92,177
100·2	66	12,233	2,539	1,709	3,053	7,203	84,000
102·9	263	5,072	505	244	185	700	8,824
110·2	4,131	16,790	14,050	1,841	673	11,610	47,975
100·0	...	...	765	...	208	...	1,004
102·3	4,460	34,095	17,865	3,794	4,719	19,513	1,42,403
108·9	9,492	1,08,926	67,349	13,401	11,280	33,718	5,34,580

DIX I—*continued.*

and Trust Estates for the year 1892-93—continued.

for a part of the year only are shown in italics.

Disbursements.																		Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
Management of property.							Miscellaneous.														
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management charges (column 30) on current rents and cess demand (column 31).	Construction and repairs of estate buildings.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doctor's fees and medicines, &c.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings and other immovable property.	Improvement of land and property and benefit of ward.	Survey and settlement.	District post assessment, municipal chaukidari and income tax, embankment cesses, and irrigation rates.	Other payments.	General management, treasury and audit rates.	Debts paid.	Investments.	Suspense account.					
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	
Rs. 0,483	13·3	Rs. 995	Rs. 10,079	Rs. 1,410	Rs. 1,835	Rs. 513	Rs. 744	Rs. 454	Rs. 7,951	Rs. 216	Rs. 321	Rs. 371	Rs. 1,778	Rs. ...	Rs. ...	Rs. 8,870	Rs. 79,722	Rs. 25,514	Rs. ...	Rs. 3,077	
16,958	11·5	456	4,661	16,097	880	150	24	2,190	104	2,614	905	2,407	3,040	...	...	12,783	1,38,309	31,350	...	20,460	
20,441	12·1	1,451	15,340	17,507	2,715	663	768	2,644	8,055	2,830	1,226	2,808	4,818	...	...	21,653	2,18,121	59,864	...	30,137	
76,509	15·5	2,878	18,457	1,27,813	6,898	14,264	5,773	16,312	22,865	309	4,451	†34,552	9,723	1,732	1,27,755	2,60,212	8,87,597	2,31,854	1,570	15,27,781	
14,254	6·2	129	9,999	11	...	...	...	...	...	1,049	505	‡ 16,932	4,259	...	29,898	72,407	2,95,202	91,656	700	2,83,417	
3,772	25·1	194	337	1,706	132	66	...	...	197	...	153	7	184	...	...	160	13,474	5,316	...	...	
94,535	12·8	3,199	28,793	1,29,530	7,030	14,330	5,773	16,312	23,062	1,358	5,109	51,491	14,206	1,732	1,57,653	3,54,788	11,96,333	3,28,826	2,270	18,11,198	
5,010	13·4	700	278	14,277	301	88	25	1,500	1,437	...	144	427	831	...	...	2,389	38,907	303	...	210	
271	2·0	35	...	2,196	241	...	...	...	...	24	105	...	342	...	...	...	10,769	2,401	1,963	...	
1,109	19·4	...	505	1,019	480	...	...	3,250	33	...	50	5	77	...	...	767	10,197	31,968	...	...	
2,236	13·1	...	417	1,695	480	28	...	400	...	...	56	56	196	...	...	540	12,578	55,998	...	...	
107	1·7	...	14	...	...	...	2,800	...	...	24	24	...	154	...	...	...	6,108	984	...	...	
8,823	11·0	735	1,214	19,093	1,502	116	2,825	5,150	1,470	48	379	482	1,800	...	...	3,696	78,559	91,624	1,963	210	
126	11·1	...	...	200	54	...	...	...	...	...	...	15	14	...	...	...	723	930	...	...	
1,20,985	12·5	5,285	45,347	1,60,336	11,301	15,109	8,866	24,106	32,587	4,236	6,714	54,806	20,638	1,732	1,57,653	3,84,107	14,08,835	4,80,953	4,200	18,41,645	
4,322	22·2	734	401	9,036	...	...	50	...	51	15,310	99	48	513	...	...	...	33,810	6,715	...	...	
3,131	15·4	...	360	3,010	705	24	...	1,100	...	...	68	...	407	4,200	...	299	22,906	7,227	1,276	...	
370	27·5	...	171	623	...	...	...	...	...	...	5	...	21	...	...	...	1,773	1,722	...	...	
17,114	14·1	1,363	8,468	36,304	...	120	930	...	...	7,931	641	1,032	2,300	58	...	46,582	1,95,845	38,596	...	...	
17,483	14·3	1,363	8,570	36,987	...	120	930	...	...	7,931	646	1,032	2,321	58	...	46,582	1,97,618	40,318	...	...	
24,946	15·3	2,097	9,340	40,027	705	144	980	1,100	51	23,247	813	1,080	3,361	4,258	...	46,881	2,54,394	54,260	1,276	...	
3,853	5·2	185	1,862	3,950	...	30	24	...	423	604	767	10	1,457	...	...	1,202	77,084	1,110	...	...	
1,250	14·2	75	224	924	286	...	...	148	172	330	60	9	110	...	...	553	9,746	2,332	...	7,473	
4,117	8·8	447	1,959	4,162	1,080	...	238	669	112	480	133	...	606	3,849	127	2,885	53,054	6,430	3 600	...	
4,209	10·9	360	909	6,944	2,241	72	8	4,800	256	683	269	25	458	...	4,019	1,530	49,046	7,019	...	1,04,934	
1,458	10·9	117	598	2,159	...	...	...	467	28	412	78	9	166	...	...	698	13,457	5,004	...	...	
330	20·2	...	45	...	...	...	...	45	18	126	4	100	14	...	...	50	1,174	622	...	...	
3,072	10·4	883	1,691	7,035	...	30	233	1,888	1,588	668	232	20	450	...	...	3,005	30,820	3,511	...	11,578	
1,713	12·2	3	685	...	...	...	...	807	235	393	179	5,505	175	...	...	1,451	18,520	3,902	...	...	
952	9·6	3	600	870	...	...	...	137	...	752	31	...	197	1,966	...	554	9,451	3,201	11,070	...	
565	10·2	5	1,551	463	78	...	...	...	...	194	140	5	69	...	...	375	5,397	8,251	...	...	
1,044	4·0	195	686	905	815	...	...	346	212	214	83	15	222	...	...	1,218	23,813	19,746	...	...	
965	9·0	...	869	9,073	846	...	...	386	49	9	121	72	188	...	...	920	13,963	15,802	...	...	
24,917	8·6	1,670	11,109	29,485	4,348	132	503	9,843	3,086	4,937	2,106	5,770	4,092	8,815	4,146	14,590	3,14,024	77,553	15,070	1,23,985	
8,362	12·1	429	2,145	10,206	...	120	57	432	...	41	1,135	156	1,057	3,113	...	10,286	79,212	4,788	...	...	
811	11·6	25	500	799	30	...	...	42	...	...	18	92	87	1,508	...	762	8,362	472	5,500	...	
2,081	10·5	115	1,071	1,806	263	...	...	5	...	...	15	187	230	500	...	11,254	28,966	19,909	...	...	
...	...	...	...	...	...	477	...	...	...	...	2	...	8	...	...	...	859	745	...	1,066	
12,154	12·8	569	4,316	12,866	293	597	57	479	...	41	1,170	435	1,382	5,181	...	22,282	1,17,389	25,014	5,500	1,066	
36,371	9·6	2,239	15,425	42,350	4,641	729	560	10,322	3,086	4,978	3,270	6,205	5,474	13,996	4,146	36,872	4,32,013	1,02,567	21,070	1,25,051	

under section 13 of Act IX (B.C.) of 1879, pending the conclusion of the litigation in the High Court as to the succession to the estate.
cattle, Rs. 2,810 for printing press and Rs. 5,595 for building establishment.
Nil Konnai Mutter.
figures against it are for a part of the year only.

APPEN

Management of Wards', Attached, Encumbered

NOTE.—The estates which were under management

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estates—W. for Wards' estate, A. for Attached estate, E. for Encumbered estate, T. for Trust estate.	Year of assumption of charge.	Revenue and cesses due from the estate to Government. Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Patna.	Patna.	Bhugwant Narain Singh ...	Bhugwant Narain Singh ...	18	Act IV (B.C.) of 1870 ...	W.	1875	7,898	7,898	7,898	...	...
		Koer Bhugwant Prasad ...	Koer Bhugwant Prasad ...	16	Act IX (B.C.) of 1879	W.	1884	1,214	1,214	1,214	...	...
		Hardi	Krishna Prasad Narain Singh	18	Ditto ...	W.	1891	6,269	6,432	6,432	...	...
		*Bishenpur**	*Jugneshwar Narain Singh* ...	4	*Act VIII of 1890* ...	*W.*	*1893*	...	...	...	...	...
			Akhileshwar Narain Singh ...	2								
			Total ...	...	.....	...	...	15,381	15,544	15,544	...	...
	Gaya.	Tikari	Kumar Gopal Saran Narain Singh.	9	Act IX (B.C.) of 1879	W.	1885	2,55,018	2,55,940	2,55,907	...	...
		Deo	Raja Bhikham Narain Singh Bahadur.	...	Act IX of 1886 ...	E.	1886	24,115	24,115	24,115	...	...
		Chandragurh	Indra Deo Narain Singh ...	11	Act IX (B.C.) of 1879	W.	1891	1,755	1,765	1,765	...	...
			Total ...	...	.....	...	...	2,80,888	2,81,820	2,81,877	...	...
	Shahabad.	Balbhadra Prasad Singh ...	Balbhadra Prasad Singh ...	13	Act IX (B.C.) of 1879	W.	1887	2,767	2,878	2,728	...	150
		Chándra Kumar ...	Deo Kumar	14	Ditto ...	W.	1887	17,661	17,661	17,661	...	...
			Dharam Kumar	10								
			Total ...	...	.....	...	...	20,428	20,539	20,389	...	150
	Darbhanga.	*Narhan†*	*Barma Narain Singh*	21	*Act IX (B.C.) of 1879*	*W.*	*1877*	*19,319*	*19,319*	*19,319*	...	...
		Faiguabarpur† ...	*Saadat Ali Khan*	14	*Act IX (B.C.) of 1879*	*W.*	*1892*	*8,996*	*12,970*	*12,961*	...	*9*
			Wahid-un-nesa Begam ...	...								
			Aziz-un-nesa Begam ...	...								
		Jogarah	Donor Syed Mahomed Taki Khan.	...	Government Order No. 735, dated 16th March 1881.	T.	1881	1,930	1,930	1,930	...	...
			Total ...	...	.....	...	...	29,517	34,221	34,212	...	9
	Sáran.	*Majhauli‡*	*Khosal Kishore Prasad Mal*	18	*Act IX (B.C.) of 1879*	*W.*	*1892*	*6,008*	*6,008*	*6,008*	...	...
			Divisional Total ...	...	.....	...	..	3,52,223	3,58,141	3,58,030	...	159
Bhagalpur.	Bhagalpur.	Lugma	Sumput Bati Kumari	48	Act IV (B.C.) of 1870	W.	1877	2,347	2,347	2,347	...	...
		Sukraj Rai	Bunsraj Bati Kumari ...	45	Act IX (B.C.) of 1879	W.	1889	21,599	24,829	24,822	...	20
		Cloveland	Sukraj Rai	15	Government Order No. 735, dated 16th March 1881.	T.	1881	13	13	13	...	...
			Total ...	...	.....	...	...	23,959	27,189	27,182	...	20
	Purnea.		*Muhammad Muhi-uddin Husain.*	8								
		Khagra¶	*Muhammad Muin-uddin Husain.*	6	*Act IX (B.C.) of 1879*	*W.*	*1893*	...	...	...	...	...
			Zainab-un-nesa	1								
			Shahr Bano Begam alias *Safri Begam.* ...	...								
		Mirza Mahomed Hossein ...	.....	...	Government Order No. 735, dated 16th March 1881.	T.	1881	461	461	461	...	...
	Southal Parganas.	Naraingur	Ahlad Kumari	66	Regulation X of 1793...	W.	1857	267	267	267	...	...
		Panasi	Madhab Kumari	54	Act IV (B.C.) of 1870	W.	1873	601	601	601	...	...
		Sankara	Priyag Kumari	51	Act IX (B.C.) of 1879	W.	1885	2,784	2,784	2,784	...	...
		Rohini	Siva Sundari	44	Ditto ...	W.	1886	3,149	3,149	3,149	...	...
			Kastura Kumari	51								
			Total ...	...	.....	...	...	6,801	6,801	6,801	...	...
			Divisional Total ...	...	.....	...	...	31,221	34,451	34,444	...	20
Orissa.	Cuttack.	Kanika	Nripendra Nath Bhanj ...	11	Act IX (B.C.) of 1879...	W.	1894	27,604	27,604	27,604	...	...
		*Hripa***	*Sri Charan Patnaik* ...	21	*Act IX (B.C.) of 1879*	*W.*	*1874*	*1,894*	*1,894*	*1,894*	...	...
		*Palda***	*Narsing Charan Panda* ...	21	*Ditto*	*W.*	*1874*	*1,690*	*1,690*	*1,690*	...	...
		Madhupore	Narayan Chandra Dhir ...	11	Act IX (B.C.) of 1879	W.	1888	11,581	11,592	11,592	...	...
			Baldeb Chandra Dhir ...	7								
			Total ...	...	.....	...	...	42,020	42,020	42,020	...	...
	Puri.	Rorhung	Lokenath Bidyadhar Mahapatra.	14	Act IX (B.C.) of 1879	W.	1873	3,801	3,801	3,801	...	...
	Balasore.	Jamkunda	Surendra Nath Singh	16	Act IX (B.C.) of 1879	W.	1882	1,617	1,617	1,617	...	...
		Shalabunder	Srichandan Brindabun Chandra Rai.	19	Ditto	W.	1889	6,828	6,835	6,835	...	...
			Total ...	...	.....	...	...	8,445	8,452	8,452	...	...
			Divisional Total ...	...	.....	...	...	54,255	54,873	54,273	...	..

* This estate was taken in charge on the 7th March 1893. The return
† This estate was released from the 2nd November 1892; the figures
‡ These two estates were taken in charge on the 16th May 1892 and 18th April 1892
§ This sum includes the value
‖ This sum includes Rs. 3,577 on account of pay of farashes, chopdars and gardeners, Rs. 24,114
¶ This estate was taken in charge on the 5th January 1893. A return was received on the 31st July, but as it was inaccurate and incomplete it has not been
tion of the affairs
** These two estates were released on the 14th February 1893 and 13th October 1892

Rent and cesses due from the Estate to Superior Landlords.					Rent and cesses due to the Estate.		
Current demand	Current and arrear demand.	Payments.	Remissions,	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3	6	6	...	...	20,901	35,752	22,263
...	...	...	...	...	5,211	15,452	6,555
56	140	112	...	28	21,602	31,263	23,767
...	...	...	...	...	...	...	...
59	146	118	...	28	47,714	82,467	52,585
45,215	46,525	46,343	...	...	7,44,714	13,93,834	7,41,769
...	...	...	...	...	1,20,468	2,19,077	1,09,161
4,681	6,919	4,257	...	2,662	16,671	22,190	15,996
49,896	53,444	50,600	...	2,662	8,81,853	16,35,110	8,66,926
204	242	38	...	204	9,163	15,564	10,806
18	50	50	...	...	58,290	1,83,919	65,698
222	292	88	...	204	67,453	1,99,483	76,504
17	*66*	*14*	...	*52*	*1,40,819*	*2,98,147*	*93,927*
...	...	...	...	...	*51,583*	*2,04,726*	*83,295*
...	...	...	...	...	3,753	4,044	3,837
17	66	14	...	52	1,96,148	5,06,917	1,31,059
...	...	...	...	...	*13,837*	*22,346*	*11,918*
50,194	53,948	50,820	...	2,946	12,06,995	24,46,323	11,38,292
...	...	...	...	...	17,545	30,340	21,563
3,333	12,978	10,720	...	2,341	64,374	1,30,381	80,510
...	...	...	...	...	241	602	371
3,333	12,978	10,720	...	2,341	82,160	1,61,413	1,02,444
...	...	...	...	...	...	...	...
...	...	...	...	...	1,054	1,806	1,076
...	...	...	...	...	6,055	6,055	5,868
...	...	...	...	...	5,317	5,427	5,324
...	...	...	...	...	19,008	19,076	19,075
...	...	...	...	...	30,758	34,180	31,451
...	...	...	...	...	61,138	64,738	61,718
3,333	12,978	10,720	...	2,341	1,44,352	2,27,457	1,65,238
...	...	...	...	...	1,17,159	1,24,845	1,14,775
117	*999*	*902*	...	*87*	*8,009*	*7,413*	*2,069*
...	*5*	...	...	*5*	*1,880*	*3,340*	*2,407*
57	112	112	...	...	32,951	58,262	32,869
174	416	374	...	42	1,54,499	1,93,860	1,52,119
316	316	316	...	...	5,918	8,652	7,443
12	12	12	...	..	8,302	8,725	8,145
1,028	2,060	1,109	...	951	21,388	40,197	21,031
1,040	2,072	1,121	...	951	29,750	48,922	29,176
1,530	2,804	1,811	...	993	1,90,167	2,51,434	1,88,738

RENT AND CESSES DUE TO THE ESTATE – *concluded.*			RECEIPTS.				
Percentage [of] collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
106·5	595	12,869	4,237	146	1,120	454	28,220
125·7	1,022	7,903	806	93	...	...	7,454
110·0	238	8,782	7,321	...	52	270	31,410
...	...	...	...	...	...	...	...
110·2	1,855	29,554	12,364	239	1,172	724	67,084
99·6	13,659	6,57,202	1,04,886	5,390	64,975	4,27,642	13,44,662
90·6	704	1,09,202	20,644	97	76,888	534	2,07,324
95·9	...	6,230	2,314	1,058	8,961	92	28,421
98·3	14,363	7,72,094	1,27,844	6,545	1,50,824	4,28,268	15,80,407
117·9	1,875	2,933	7,554	...	...	...	18,360
112·7	6,280	1,12,184	18,277	2,069	1,295	3,054	90,393
113·4	8,155	1,15,117	25,831	2,069	1,295	3,054	1,08,753
66·7	...	*2,02,894*	*88,629*	*128*	*4,207*	*66,468*	*2,53,347*
64·6	...	*1,71,491*	...	...	*66,639*	*5,967*	*1,05,901*
102·2	...	207	4,575	...	...	...	8,412
66·8	...	3,74,532	93,197	128	70,846	72,430	3,67,660
81·1	...	*11,128*	...	...	*604*	...	*11,822*
94·3	24,373	13,03,025	2,59,236	8,081	2,24,741	5,04,476	21,35,726
122·9	410	8,594	3,370	332	14	702	25,981
125·0	...	49,265	6,772	1,201	461	2,782	91,726
153·9	319	2	970	...	21	...	1,362
124·6	729	57,861	11,112	1,533	496	3,484	1,10,069
...	...	...	...	...	...	...	...
102·0	10	220	250	...	306	...	1,632
96·9	...	187	3,309	248	221	...	9,646
100·1	...	103	3,383	8	169	505	9,389
100·3	...	1	7,089	...	583	214	27,861
102·2	...	2,729	25,460	171	1,849	1,000	59,931
100·9	...	3,020	40,141	427	2,822	1,719	1,06,827
114·4	739	61,101	51,503	1,960	3,624	5,303	2,27,528
97·9	1,309	10,215	41,428	1	6,307	1,161	1,63,672
68·7	...	*5,344*	*985*	*31*	*3,430*	...	*6,515*
174·4	...	*893*	*7,591*	*182*	*178*	...	*10,353*
99·7	10,628	14,379	26,610	394	21,323	...	81,195
99·4	11,937	30,871	76,614	608	31,233	1,161	2,61,735
125·7	3	1,257	5,222	361	208	71	13,305
97·4	331	249	5,810	29	216	...	14,200
98·3	2,606	16,560	39,407	3,596	800	1,181	66,015
98·1	2,937	16,809	45,217	3,625	1,016	1,181	80,215
99·2	14,877	48,937	1,27,053	4,594	32,457	2,413	3,55,255

DIX I—*continued.*

and Trust Estates for the year 1892-93—continued.

for a part of the year only are shown in italics.

Disbursements.																				Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
Management of property.						Miscellaneous.																
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management (column 30) on current rent and cess demand (column 19).	Construction and repairs of cutcherry buildings.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doctor's fees and medicines, &c.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estate, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Survey and settlement.	District post assessment, municipal, chaukidari and income taxes, embankment cesses and irrigation rates.	Other payments.	General management, treasury and audit rents.	Debts paid.	Investments.	Suspense account.	Total disbursements.				
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,268	15·6	37	488	7,936	768	...	...	606	1,234	8	230	11	205	...	25	685	23,531	4,699	...	29,470	
733	15·0	...	44	1,892	219	...	...	...	150	...	86	9	97	1,670	300	718	7,123	331	500	...	
3,308	15·7	59	425	5,605	115	...	...	653	1,000	34	69	267	307	10,748	...	235	29,300	2,041	22,947	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
7,309	15·3	96	957	15,433	1,102	...	...	1,319	2,384	42	391	287	609	12,418	325	1,638	60,023	7,061	23,447	29,470	
99,849	13·4	1,887	30,780	1,10,302	3,680	6,989	2,905	20,088	40,176	142	10,112	62,454	11,023	12,313	50,000	4,05,902	12,27,086	1,17,606	31,067	1,45,710	
11,522	9·5	72	1,001	17,490	...	226	48	2,533	...	...	208	852	2,780	1,27,837	...	700	1,80,500	17,824	7,28,507	...	
2,471	14·8	...	127	2,200	150	16	5	...	517	...	19	48	129	9,120	...	247	21,079	7,342	22,150	...	
1,13,842	12·9	1,959	27,017	1,30,001	3,942	7,285	2,958	22,621	40,693	142	10,429	63,354	13,941	1,40,270	50,000	4,06,855	14,37,035	1,42,772	7,81,893	1,45,710	
1,714	18·7	...	23	1,062	1,138	...	...	600	293	...	11	200	149	108	2,600	...	10,724	7,630	5,227	...	
9,405	16·2	136	4,542	2,453	346	...	42	252	1,410	230	217	1,004	2,130	1,065	...	3,853	45,023	44,870	2,03,588	23,365	
11,180	10·5	136	4,565	3,515	1,484	...	42	852	1,703	230	228	1,204	2,279	1,833	2,600	3,853	55,247	52,500	2,08,865	23,365	
32,758	*23·2*	*96*	*21,803*	*37,796*	*19,643*	*80*	*133*	*42,309*	*1,704*	*257*	*839*	*6,151*	*3,739*	...	*63*	*16,890*	*2,10,579*	*42,768*	...	*1,08,418*	
5,821	*7·4*	...	*4*	*4,040*	*88*	...	...	...	...	...	*73*	*403*	...	*50,456*	...	*1,915*	*73,000*	*32,841*	*1,07,086*	...	
480	12·8	16	...	...	...	...	...	...	...	...	...	10	...	45	...	...	2,490	5,922	...	...	
37,059	18·8	112	21,807	41,836	19,731	80	133	42,309	1,704	257	915	6,553	3,777	50,456	63	18,111	2,86,129	81,531	1,07,086	1,09,418	
639	9·8	...	63	...	...	...	...	...	...	...	*291*	9	180	...	...	...	7,690	*4,799*	...	...	
1,09,920	14·0	2,303	55,309	1,90,785	26,150	7,315	3,133	74,101	46,484	677	12,194	71,467	20,846	2,13,977	53,087	4,90,457	18,47,004	2,88,092	11,21,891	3,07,060	
2,085	11·7	...	596	3,325	...	12	12	270	...	...	52	1	228	13,500	...	...	22,308	3,583	29,783	...	
8,602	13·4	...	5,858	7,514	788	...	...	33	...	53	433	808	1,267	8,500	...	2,825	72,419	19,307	19,036	14,087	
47	19·5	...	...	...	...	...	...	3	...	...	...	...	3	...	...	...	66	1,296	...	526	
10,764	13·1	...	6,454	10,839	788	12	12	306	...	53	485	809	1,498	22,000	...	2,825	94,883	24,186	42,819	14,612	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
8	0·7	...	...	...	...	608	...	...	...	...	...	84	20	...	...	...	1,187	445	...	6,525	
1,089	17·9	25	13	2,025	...	66	33	...	93	...	46	1	80	...	...	...	4,643	5,003	...	...	
1,051	19·7	15	28	2,080	...	24	...	200	347	...	204	1	70	...	...	200	4,500	4,490	...	...	
2,105	11·5	15	...	1,830	350	376	...	74	300	1,856	170	1	253	4,780	...	500	15,494	12,367	...	...	
4,444	14·4	100	231	13,951	973	60	108	800	2,000	2,000	2,653	109	305	...	...	1,000	33,973	25,056	...	18,922	
8,779	14·3	155	270	20,780	1,323	526	141	1,074	2,755	5,866	3,133	112	798	4,780	...	1,700	59,000	47,818	...	18,922	
19,551	13·5	155	6,704	31,626	2,111	1,196	153	1,380	2,705	5,919	3,618	1,005	2,322	26,846	...	4,525	1,55,070	72,443	42,819	40,059	
12,104	10·3	3,661	218	40,373	840	2,295	1,449	11,290	8,508	7,576	432	37	1,482	...	22	301	1,18,097	45,575	...	1,00,402	
394	*13·9*	*13*	*61*	*1,089*	...	...	...	*705*	...	...	*8*	...	*57*	...	...	...	*3,709*	*2,716*	...	*2,915*	
349	*25·2*	...	*111*	*561*	...	*17*	...	...	*35*	*69*	*41*	...	*39*	...	...	...	*3,803*	*7,542*	...	*7,446*	
5,445	16·5	9	451	6,888	201	2	...	350	625	205	294	339	415	...	...	...	27,020	54,103	...	...	
18,202	11·8	3,683	856	48,891	1,101	2,243	1,449	12,345	9,168	7,842	775	396	1,989	...	22	301	1,51,727	1,10,008	...	1,16,153	
204	3·4	...	376	1,094	132	...	...	127	...	...	89	30	74	...	2,181	...	8,354	4,051	...	4,733	
1,107	16·7	...	23	253	664	...	...	2,502	...	...	31	16	105	...	...	...	6,410	7,781	...	5,253	
3,022	18·3	6	2,403	2,505	1,500	...	...	1,054	700	...	285	290	214	...	23,218	1,181	46,238	10,777	...	21,012	
5,110	17·2	6	2,516	2,817	2,164	...	...	4,456	700	...	316	272	319	...	23,218	1,181	52,667	27,558	...	26,265	
23,015	12·4	3,689	3,728	52,732	3,397	2,243	1,449	16,028	9,868	7,842	1,180	908	2,382	...	25,421	1,482	2,12,738	1,42,517	...	1,47,151	

for the short period it was under management during 1892-93 is blank.
against it are for a part of the year only.
respectively; the figures against them are for a part of the year only.
(Rs. 10,000) of railway shares.
for stables, feed and keep of live stock, Rs. 4,470 for press establishment, and Rs. 12,610 for loans granted.
incorporated in the Appendices. The Manager has, however, been directed to submit a correct and complete return after he has made detailed examination of the estate.
respectively; the figures against them are for a part of the year only.

Management of Wards', Attached, Encumbered

NOTE.—The estates which were under management

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate— W. for Ward's estate. A. for Attached estate. E. for Encumbered estate. T. for Trust estate.	Year of assumption of charge.	Revenue and cesses due from the estate to Government. Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Chota Nagpur.	Hazaribagh.	Dhanwar	Maharaja Ran Bahadoor Narain Deo.	68	Act XXXV of 1858	W	1864	11,490	11,490	11,490	...	...
		Jagadih	Raja Harem Khan	...			1878	...	...	...	...	...
		Marafari	Thakur Ram Bhunjun Singh	...				...	...	...	...	...
		Parasawan	Lachman Singh	...				...	...	...	...	...
		Doranda	Tekait Dulip Narain Singh	...			1879	2,485	2,485	2,488	...	...
		Asko	Tekait Debi Prasad Singh	...				332	332	332	...	...
		Satgawan	Tekait Kunj Behari Narain Deo.	...	Act VI of 1870	E	1880	3,479	3,479	3,479	...	...
		Chakmanjo	Tekait Toolsi Narain Singh	...			1881	302	302	302	...	...
		Dighi	Tekait Jhamon Narain Singh	...				289	289	289	...	...
		Hursote	Raja Ram Karan Deo	...			1886	...	...	...	...	...
		Karharbari	Tekait Sith Nath Singh	...			1891	2,163	2,163	2,163	...	...
		Chowparan	Mahton Dulur Singh	...				260	260	260	...	...
			Mahton Ghanasan Singh	...								
			Total	...	.....	...	...	20,800	20,800	20,803	...	...
	Lohardaga.	Bhonro	Pandal Harinath Rai	...				...	...	...	...	...
			Do. Ram Nath Rai	...				...	...	...	...	...
		Pandra	Lal Jug Mohan Sahi	...				...	...	...	...	...
		Budia	Lal Mirtunjoy Nath Sahi	...				...	...	...	...	...
		Kankey	Lal Sibnath Sahi	...				...	...	...	...	...
		Barladih	Manki Gunga Dhur Sing	...			1879	...	...	...	...	...
		Burway	Tekait Raglubar Sahi	...				...	...	...	...	...
		Hoorhoort	Hanak Harak Nath Sahi	...				...	...	...	...	...
		Arroea	Gopal Nath Towary	...				...	...	...	...	...
		Jangi	Lal Kasi Nath Sahi	...				...	...	...	...	...
		Tilmi	Thakur Pani Mutoop Nath Sahi.	...				...	...	...	...	...
		Lalgunge	Lal Raghu Nath Sahi	...				...	...	...	...	...
		Ootka	Lal Jugget Nath Sahi Deo	...				...	...	...	...	...
		Bindia	Mussamut Anand Kuer	...				...	...	...	...	...
		Akasi	Bhya Mohip Nath Sahi	...				...	...	...	...	...
		Kairo	Thakur Radha Nath Sahi	...				...	...	...	...	...
		Siri	Thakur Jit Nath Sahi	...	Act VI of 1876	E		...	...	...	...	...
		Mogra	Thakur Udit Narain Sikhur	...				...	...	...	...	...
		Bokrunda	Bhya Baneshar Nath Sahi	...				...	...	...	...	...
		*Khuntipatti**	*Shib Narain Sahi*	...				...	...	...	...	...
		Loohata	Manki Uttir Sahi	...				...	...	...	...	...
		Mardihan	Thakur Chytun Singh	...			1880	...	...	...	...	...
		Jonah	Manki Jagarnath Sahi	...				...	...	...	...	...
		Bethat	Bhya Abhoy Nath Sahi Bhya Amar Deo Nath Sahi Bhya Jugget Deo Nath Sahi Bhya Baideo Nath Sahi	...				...	...	...	...	...
		Barenda	Tekait Brojo Gopal Singh	...				...	...	...	...	...
		Hattee Kursey	Lal Runwari Sahi	...				...	...	...	...	...
		Akasi	Bhya Ram Nath Sahi	...				...	...	...	...	...
		Rora	Panday Raunath Rai Panday Harnath Rai Panday Bhairo Nath Rai	...			1882	...	...	...	...	...
		Nagra	Lal Gopal Nath Sahi	...				...	...	...	...	...
		Basia	Baraik Padman Singh	...			1891	...	...	...	...	...
			Total	...	.....	...	...	...	...	...	...	...
	Palmau.	Panjri Kalan	Protap Singh	45	Act XXXV of 1858	W	1875	...	...	...	...	...
		Namsodag	Bhanpertap Singh	...			1878	...	...	...	...	...
			Bhaseesur Singh	...			1880	...	...	...	...	...
		Saridih	Thakur Mohesjanand	...		E	1882	...	...	...	...	...
		Manka	Bisnath Singh, son of Kuor Bhikari Singh (deceased).	...	Act VI of 1876		1891	...	...	...	...	...
		Gurwa	Ranjit Singh	...			1892	...	...	...	...	...
		Monatu	Mowar Amarjit Singh	...				...	...	...	...	...
			Total	...	.....	...	...	...	...	...	...	...
	Singhbhum.	Chaiuporo	Raghu Nath Mahapatra	...		E	1880	...	...	...	...	...
		Kera	Chandra Bhanoo Singh	...	Act VI of 1876		1881	...	...	...	...	...
		Dhalbhum	Sutrughan Dhal	...			1885	15,848	15,848	15,848	...	...
			Total	...	.....	...	...	15,848	15,848	15,848	...	...
	Manbhum.	Jhalidih	Adhar Singh	16		W	1883	4,801	4,801	4,801	...	...
		Begoon Koodar	Radhika Kumari	13	Act IX (B.C.) of 1879		1884	2,619	2,619	2,619	...	...
		Jhuria	Joymongul Singh	20			1888	7,263	7,263	7,263	...	...
		Nagore Kiari	Lal Bohari Singh	8			1889	1,181	1,181	1,181	...	...
		Pandra †	Sib Narain Singh and Jagat Narain Singh (minor sons of Ananta Narain Singh).	...				2,743	2,743	2,743	...	...
		Manbazar	Radha Govind Narain Deo (son of late Kishori Prosad Narain Deo).	...			1878	4,705	4,705	4,705	...	...
		Nowagurh 3rd kismut	Thakur Giridhari Singh	...		E		312	312	312	...	...
		Hensla	Kisori Prasad Narain Singh (son of late Dalgobind Singh).	...	Act VI of 1876		1882	693	693	693	...	...
		Sinsa	Radha Gobind Singh Manki (son of late Raghu Nath Singh).	...			1884	3,131	3,131	3,131	...	...
		Tundi	Baikuntha Narain Singh	...			1888	...	...	...	...	...
		Burrabhum	Brojo Kishore Singh	...			1889	7,054	7,054	7,054	...	...
			Total	...	.....	...	...	34,502	34,502	34,502	...	...
			Divisional Total	...	.....	...	...	71,240	71,240	71,243	...	...
			GRAND TOTAL OF APPENDIX.	...	.....	...	...	49,21,197	49,43,634	48,92,061‡	...	47,809

* This estate was released on the 2nd May 1892; the
† Excludes after adjustment advance payments of
‡ Excludes after adjustment advance payments of
§ Includes after adjustment advance collections of

Rent and cesses due from the estate to superior landlords.					Rent and cesses due to the estate.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,306	3,306	3,306	...	...	54,480	69,240	52,553
607	607	607	...	...	2,630	3,786	2,629
372	372	372	...	...	2,205	2,267	2,441
430	430	122	308	...	2,680	2,709	2,864
...	...	...	...	...	5,936	23,119	18,455
...	...	...	...	...	2,591	4,259	3,177
...	...	...	...	...	21,642	44,478	23,676
...	...	...	...	...	1,900	3,085	2,205
...	...	...	...	...	2,444	3,921	2,964
1,697	1,697	1,697	...	...	14,001	17,244	15,538
835	1,008	173	...	835	21,605	33,823	11,927
3,296	6,423	5,981	...	442	7,678	8,971	8,789
10,543	13,843	12,258	308	1,277	1,49,692	2,17,041	1,47,268
160	160	160	...	...	1,475	1,634	1,389
188	188	173	...	15	1,517	1,721	1,517
180	180	180	...	...	1,559	2,815	1,314
158	158	158	...	...	1,074	1,918	465
1,309	1,309	1,309	...	...	3,066	5,185	2,731
6,127	6,127	6,127	...	...	14,606	22,507	12,302
280	280	280	...	...	1,028	1,984	1,673
268	268	268	...	...	2,256	2,524	2,284
1,783	7,986	4,673	...	3,313	3,016	8,685	4,483
829	829	829	...	...	3,677	7,088	3,738
690	690	690	...	...	6,245	9,915	5,861
430	430	391	...	39	2,088	3,008	2,091
461	461	461	...	...	2,172	3,413	1,844
268	268	268	...	...	950	1,107	900
4,331	4,331	4,368	...	...	9,425	21,411	11,630
1,680	1,680	1,680	...	...	5,621	15,675	4,858
314	314	314	...	...	1,833	2,398	1,738
73	73	73	...	...	656	1,387	523
...	...	...	...	...	...	494	...
847	847	847	...	...	1,715	3,206	2,300
1,101	1,754	1,255	...	499	2,540	3,096	2,457
544	544	544	...	...	1,800	2,055	1,674
236	236	236	...	...	1,570	1,755	1,590
1,931	1,931	1,931	...	...	4,116	8,960	4,587
151	151	151	...	...	828	895	674
87	87	87	...	...	764	1,151	694
491	514	437	49	28	2,800	3,525	2,832
457	457	457	...	...	3,586	4,306	3,557
4,122	4,122	4,122	..	...	9,048	17,193	12,069
29,496	36,375	32,469	49	3,894	92,240	1,62,181	94,341
40	40	40	...	...	630	1,068	866
497	497	497	...	...	2,801	4,197	3,326
64	64	64	...	...	459	672	524
382	382	382	...	...	1,916	2,414	1,095
238	373	294	...	79	3,510	4,368	3,035
946	946	940	..	...	6,474	6,585	4,444
2,167	2,302	2,223	...	79	15,790	19,254	14,190
90	90	90	...	...	2,855	2,855	2,855
...	...	...	...	...	461	461	461
...	...	...	...	...	81,495	2,32,891	75,838
90	90	90	...	...	84,811	2,36,207	79,154
...	...	...	...	...	12,483	16,245	11,808
...	...	...	...	...	14,505	17,492	13,401
90	116	116	...	...	41,167	50,982	37,251
...	...	...	...	...	9,087	10,859	8,432
...	...	...	...	...	24,753	33,203	23,903
...	...	...	...	...	13,150	19,238	12,825
...	...	...	...	...	2,288	3,361	1,959
...	...	...	...	...	2,962	3,750	1,736
521	521	448	...	...	2,648	3,788	1,813
...	...	...	...	...	16,737	23,596	16,868
...	...	...	...	...	28,698	30,704	29,420
611	637	564	...	...	1,70,478	2,19,288	1,59,415
42,907	53,247	47,004	357	5,250	5,13,011	8,53,971	4,94,368
4,40,762	5,32,110	4,49,802‡	1,994	80,026	92,99,637	1,55,03,300	91,27,525§

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
96·4	2,016	14,851	15,455	720	139	733	69,600
99·8	80	1,051	322	109	465	151	3,676
112·9	30	18	296	13	124	27	2,051
106·8	24	86	423	10	...	133	3,430
115·8	...	5,721	1,561	332	187	637	21,172
132·6	387	880	296	211	...	305	3,089
108·9	8,115	13,177	3,886	333	7	525	28,427
116·8	524	272	422	46	2	100	2,775
121·2	361	647	644	36	84	113	3,841
110·2	2,200	1,325	1,984	88	6	211	17,829
55·4	5,224	18,098	3,077	163	33	...	15,200
114·4	348	901	5,503	74	37	80	14,483
98·3	19,318	56,957	33,809	2,135	1,086	3,015	1,87,373
94·1	73	171	119	9	...	37	1,554
100·0	3	177	109	6	1	44	1,477
84·2	152	1,347	48	3	1	39	1,405
43·2	41	1,412	81	...	...	28	574
89·0	1,537	1,230	364	...	40	104	3,329
84·6	683	9,401	1,072	167	117	275	13,993
96·6	24	389	245	6	...	33	1,857
101·2	3	237	131	...	...	51	2,466
148·6	129	4,073	899	446	1	40	5,869
101·6	43	4,192	871	330	1	70	4,510
93·8	673	3,355	454	...	1	209	6,525
100·1	66	252	907	12	1	42	3,653
84·9	95	1,459	412	...	...	40	2,396
94·7	30	229	53	...	1	24	978
123·4	3,294	6,471	944	25	2	169	12,776
86·4	3,260	7,561	102	204	1,090	186	7,340
94·8	...	660	209	9	1	46	2,003
70·7	32	829	30	...	...	19	578
...	*51*	*373*	*122*	...	...	*35*	*157*
134·1	...	906	197	168	63	34	2,766
96·7	142	593	4	...	1	152	2,614
98·0	5	376	163	3	2	36	1,878
100·0	...	160	87	...	3	50	1,730
111·4	110	4,263	40	208	75	89	4,999
81·4	...	223	113	...	...	11	798
90·8	213	241	44	8	...	15	761
101·1	64	623	98	1	1	63	2,995
99·1	34	708	464	19	96	82	4,218
133·3	60	5,004	405	411	102	19	13,006
102·2	10,835	57,025	8,293	2,035	2,500	2,046	1,00,215
137·4	...	202	1,094	25	132	10	2,727
118·7	...	871	207	107	...	25	3,665
114·1	...	148	48	16	...	10	598
104·1	...	419	167	26	...	20	2,208
86·4	...	1,333	520	40	3,250	33	6,887
68·6	...	2,091	...	...	...	97	4,541
80·8	...	5,064	2,636	223	3,382	195	20,626
100·0	...	...	3,181	...	50	...	6,080
100·0	...	...	79	...	...	...	540
93·0	1,313	1,55,782	26,151	2,880	10,217	1,311	1,16,397
93·0	1,313	1,55,782	29,411	2,880	10,267	1,311	1,23,023
94·5	382	4,055	999	195	24	561	13,587
92·3	312	3,779	3,506	78	1,479	271	18,825
90·4	386	19,325	3,203	1,484	2,586	2,668	47,192
92·8	134	2,204	1,063	26	1	305	9,827
96·5	182	9,208	3,841	361	76	1,169	20,350
97·6	184	6,229	1,826	316	44	170	15,181
85·6	...	1,402	430	11	...	116	2,516
58·6	50	1,004	695	29	...	133	2,563
68·4	21	1,955	563	4	...	57	2,430
99·0	602	6,150	3,412	...	40	1,418	21,738
102·5	...	1,284	130	...	164	...	20,714
93·5	2,253	57,045	19,728	2,504	4,414	6,803	1,92,929
96·5	33,719	3,33,473	93,037	9,777	21,640	13,435	6,33,166
98·1	3,05,095	60,90,710	17,69,580	1,35,495	6,21,082	17,55,452	1,34,09,134

DIX I—*concluded.*

and Trust Estates for the year 1892-93—*concluded.*

for a part of the year only are shown in italics.

DISBURSEMENTS.																				
Management of property.						Miscellaneous.														
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management charges (column 30) on current rent and cess demand (column 19).	Construction and repairs of cutcherry buildings.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doctor's fees and medicines, &c.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings and other immovable property.	Improvement of land and property and benefit of ward.	Survey and settlement.	District post assessment, municipal, chaukidari and other taxes, embankment cesses, and irrigation rates.	Other payments.	General management, treasury and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,782	14·2	553	2,970	8,003	4,030	1,196	...	5	1,295	130	703	2,071	892	...	13,808	1,303	60,317	9,283	...	13,666
278	10·5	13	89	510	...	...	...	...	...	...	...	96	84	748	...	120	2,462	1,184	3,804	...
210	9·0	...	17	380	60	...	...	56	...	...	...	465	28	1,000	...	28	2,616	338	4,852	...
224	8·3	...	1	240	...	...	...	57	...	...	12	...	34	2,234	...	313	3,267	165	6,818	...
1,685	10·5	...	545	1,896	...	...	...	100	...	...	147	102	199	12,332	...	396	20,180	992	57,960	...
333	9·0	...	192	230	...	...	...	...	...	...	23	96	32	2,175	302	81	3,698	291	10,018	...
1,911	8·8	...	278	5,220	...	...	...	...	...	...	218	432	265	13,441	...	401	25,705	2,722	1,30,536	...
175	9·2	...	101	240	...	...	...	100	...	...	17	48	23	1,455	...	75	2,330	230	12,928	...
247	10·1	...	121	160	...	...	...	...	...	...	18	96	31	2,300	...	63	3,326	516	19,546	...
1,113	7·0	...	809	1,200	...	11	11	200	...	...	10	96	174	11,308	...	27	16,156	1,673	50,292	...
367	1·7	...	...	989	...	...	80	...	...	...	233	4,192	333	...	...	574	9,104	6,090	3,01,864	...
466	5·2	...	90	...	...	...	...	...	...	...	...	30	31	188	5,936	...	79	12,950	1,333	18,926	...
14,633	9·7	566	4,713	19,068	4,090	1,207	91	548	1,295	130	1,411	7,812	2,185	53,123	14,200	3,010	1,02,346	25,027	6,61,833	13,666
117	7·9	...	46	76	...	...	...	...	...	...	...	11	19	945	...	49	1,423	181	4,211	...
119	7·6	...	121	122	...	...	...	...	...	...	...	10	21	717	...	47	1,380	297	5,660	...
117	7·5	...	22	150	...	6	6	...	...	...	...	23	19	777	...	48	1,348	57	2,329	...
83	7·7	...	9	14*	...	...	...	...	...	...	...	3	14	...	...	32	439	136	2,803	...
215	7·1	...	290	971	180	...	...	...	...	...	...	20	38	12	...	54	3,036	141	927	...
1,003	7·4	...	472	1,760	...	...	...	...	...	...	...	573	109	...	...	279	10,473	3,590	1,672	...
127	7·8	...	12	200	...	...	...	...	...	...	...	12	20	968	...	41	1,660	197	601	...
131	8·0	...	17	400	...	...	...	...	...	...	...	15	28	1,000	...	61	1,970	408	1,787	...
156	5·1	...	181	200	...	...	...	...	...	...	...	517	34	...	...	2	5,702	105	6,338	...
306	8·3	...	277	450	...	...	...	...	...	...	...	100	45	2,087	...	58	4,177	338	3,941	...
509	8·1	...	57	1,718	...	...	...	...	...	...	...	100	80	2,890	...	242	6,286	239	27,118	...
210	7·8	...	319	1,100	...	...	...	...	...	...	...	21	33	1,396	...	54	3,434	219	2,401	...
106	7·6	...	78	100	...	6	...	200	...	...	8	13	27	600	...	69	1,728	568	3,104	...
71	7·4	...	4	200	...	...	...	...	...	...	...	10	12	352	...	20	946	32	1,538	...
825	8·7	...	1,108	700	...	...	...	...	...	...	...	48	112	5,030	...	185	12,326	450	33,563	...
400	7·1	...	288	400	...	...	...	...	...	60	...	21	72	3,771	...	205	6,907	433	56,906	...
141	7·6	...	13	1,213	50	...	...	...	...	...	...	11	24	...	...	56	1,822	181	475	...
47	7·1	...	3	100	...	...	...	...	...	...	...	8	8	302	...	22	563	15	201	...
77	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	2	80	77	...	...
164	9·5	...	183	50	...	...	...	...	...	200	...	13	21	347	...	45	1,670	1,096	60	...
182	7·1	...	162	120	...	...	...	...	...	...	...	15	33	77	...	65	2,112	502	3,462	...
140	7·7	...	104	350	...	...	...	...	...	...	...	133	25	219	...	44	1,649	229	3,103	...
127	8·0	...	56	200	...	...	3	...	...	...	3	23	22	836	...	58	1,624	106	6,044	...
289	7·0	...	202	250	...	...	...	...	...	...	...	169	51	373	...	93	3,459	1,541	344	...
65	7·8	...	8	60	...	...	...	...	...	...	...	8	10	413	...	16	726	73	495	...
58	7·5	...	8	150	...	...	...	...	...	...	...	7	9	372	...	20	711	50	1,271	...
219	7·8	...	16	300	...	...	...	...	...	...	...	23	43	1,585	...	73	2,696	200	10,227	...
288	8·0	...	62	450	...	6	6	...	...	...	...	22	44	2,412	...	97	3,844	374	15,558	...
639	7·0	...	418	800	240	...	...	...	...	...	...	169	113	5,821	...	283	12,344	683	21,215	...
8,131	8·8	...	3,774	12,800	470	18	15	200	200	60	11	2,108	1,140	33,219	...	2,043	96,057	12,558	2,24,905	...
95	15·0	...	13	240	...	...	...	25	...	...	...	...	8	...	...	10	431	2,206	...	3,571
212	7·5	...	46	400	...	...	...	...	...	...	10	...	35	2,100	...	25	3,424	241	5,506	...
89	8·9	...	11	96	...	...	...	...	...	...	1	...	5	303	...	10	522	76	1,077	...
136	7·0	...	23	100	...	...	...	...	...	...	15	...	23	1,300	...	20	1,989	209	13,560	...
221	6·2	...	23	480	...	...	...	...	...	...	4	...	85	5,455	...	33	6,595	292	60,607	...
142	2·1	...	...	600	56	...	...	...	...	...	10	92	76	2,250	...	97	4,276	266	31,262	...
838	5·3	...	116	1,916	56	...	...	25	...	...	...	55	232	11,498	...	195	17,246	3,380	1,21,558	3,571
19	0·3	...	... *	1,540	...	...	...	...	...	...	35	...	36	1,317	...	2	3,030	3,056	10,854	...
*	0·8	...	...	...	...	...	...	...	...	...	4	...	6	425	...	...	432	101	2,038	...
7,772	9·5	53	32,092	8,952	...	784	110	143	...	104	1,370	2,901	1,930	30,115	...	* 2,190	1,04,329	12,068	1,64,075	...
7,788	9·1	53	32,092	10,492	...	784	110	143	...	104	1,418	2,901	1,972	31,857	...	2,188	1,07,788	15,223	1,77,365	...
031	5·1	245	102	1,071	785	80	18	516	...	...	374	32	160	3,525	...	520	12,921	666	57,210	...
886	6·0	90	2,301	7,173	146	302	24	562	1,178	45	149	194	182	...	...	302	16,084	2,741	...	28,245
2,489	6·0	238	1,923	12,353	3,340	798	1,239	2,028	* 2,442	...	421	588	567	...	300	6,041	43,738	3,454	...	67,095
519	5·7	58	642	2,356	24	90	...	40	358	...	9	201	117	1,407	...	290	7,620	2,207	6,531	...
1,346	5·4	50	2,168	7,306	1,073	160	48	1,756	30	750	46	461	311	2,188	...	1,897	22,365	6,985	28,983	...
864	6·5	...	1,296	2,779	831	142	12	99	...	17	201	97	166	335	...	378	12,012	3,160	* 4,380	...
127	5·5	...	177	240	...	24	...	100	...	...	18	64	27	...	...	82	1,171	1,345	7,089	...
186	6·2	...	30	300	630	...	...	...	...	...	...	58	38	564	...	83	2,857	26	858	...
181	6·8	59	95	540	...	33	...	...	...	...	...	8	33	816	...	90	2,306	130	5,690	...
1,197	6·0	21	* 1,192	4,577	...	344	78	45	1,270	...	140	479	235	711	...	720	14,076	7,562	67,795	...
360	1·2	...	67	7,228	...	104	120	397	...	...	56	150	354	12,968	...	...	28,880	884	1,03,053	...
8,790	5·1	701	10,128	46,196	6,719	2,047	1,623	6,161	5,279	812	1,498	2,445	2,196	25,528	300	11,312	1,63,710	* 29,219	2,81,307	95,340
40,196	7·8	1,320	50,858	90,472	11,935	4,006	1,739	7,077	6,774	1,196	4,330	15,350	7,725	1,52,218	14,500	19,358	5,47,757	85,409	1,57,767	1,12,577
7,27,146	7·8	99,438	2,87,046	12,50,193	75,772	64,050	46,529	2,16,870	1,57,782	97,104	91,222	3,00,851	1,92,650	6,00,087	2,80,817	18,04,587	1,16,00,,82	18,00,108	33,77,619	40,95,209

* Figures against it are for a part of the year only.
a. 3,773 made in the previous year.
b. 388 made in the previous year.
c. 28,630.

District Abstract of Appendix I, showing the Management of

Districts.	Number of estates.	Receipts. Cash balance of last year.	Collections of rent and cesses.	Income from other sources, including suspense account.	Total (columns 3 to 5).	Payments to— Government for revenue and cesses.	Superior landlords for rent and cesses.	Total	Balance or net income (column 4 minus column 9).
1	2	3	4	5	6	7	8	9	10
Western Districts.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	2,78,904	45,11,892	6,83,880	54,74,742	34,47,657	10,437	34,58,094	10,53,798
Bankura	1	644	3,050	45	4,345	3,284	...	3,284	372
Midnapore	9	55,501	2,32,204	44,776	3,32,281	1,10,866	31,462	1,42,328	89,876
Divisional Total ...	11	3,34,939	47,47,752	7,28,677	58,11,368	35,61,807	41,899	36,03,706	11,44,046
Central Districts.									
24-Parganas	3	30,441	1,78,487	59,750	2,68,687	49,402	31,779	81,271	97,216
Khulna	2	12,003	2,89,771	36,965	3,18,739	1,47,625	16,263	1,63,888	1,05,883
Murshidabad	2	2,73,528	3,22,230	2,44,876	8,40,643	1,00,358	11,024	1,11,382	2,10,857
Divisional Total ...	7	3,15,972	7,70,407	3,41,090	14,28,069	2,97,473	59,068	3,56,541	4,13,956
Dinajpur	2	32,675	2,12,954	32,356	2,77,985	1,08,483	789	1,09,272	1,03,682
Rajshahi	3	3,04,980	7,48,909	4,75,370	15,29,859	1,03,676	1,19,706	2,23,382	4,61,857
Rangpur	5	80,468	78,269	5,646	1,70,283	28,224	3,793	32,020	46,249
Jalpaiguri	1	474	1,192	5	1,661	...	313	313	869
Divisional Total ...	11	4,24,597	10,37,214	5,13,277	19,74,788	3,00,283	1,24,604	4,24,977	6,12,237
Eastern Districts.									
Dacca	1	11,997	20,075	8,453	40,525	3,240	...	3,240	16,829
Faridpur	1	6,156	20,446	3,591	30,193	522	9,092	9,614	10,842
Backergunge	2	77,141	1,36,073	24,722	2,37,936	45,331	28,176	73,507	62,566
Divisional Total ...	4	95,294	1,76,594	36,766	3,08,654	49,093	37,268	86,361	90,237
Chittagong	12	49,484	3,12,320	30,373	3,92,177	1,23,216	62,558	1,85,769	1,26,551
Noakhalli	4	17,805	90,512	28,026	1,42,403	42,193	13,375	55,568	86,944
Divisional Total ...	16	67,349	4,08,832	58,399	5,34,580	1,65,409	75,928	2,41,337	1,67,495
Bihar.									
Patna	3	12,364	82,585	2,135	97,084	15,544	118	15,662	30,023
Gaya ... ... {	Wards' 2	1,07,200	7,57,765	5,08,118	13,73,083	2,57,742	50,000	3,08,302	4,40,403
	Encumbered 1	20,044	1,00,193	77,519	2,07,324	24,115	...	24,115	65,146
Shahabad	2	25,831	76,594	6,418	1,08,753	20,389	88	20,477	50,027
Darbhanga	3	93,197	1,31,059	1,43,404	3,67,660	34,212	14	34,226	90,833
Saran	1	...	11,218	604	11,822	6,008	...	6,008	5,210
Divisional Total ...	12	2,59,236	11,86,292	7,38,198	21,35,726	3,58,030	50,820	4,08,850	7,29,442
	0								
Bhágalpur	3	11,112	1,02,444	5,513	1,19,069	27,182	10,720	37,902	64,042
Purnea	1	250	1,076	306	1,632	461	..	461	915
Santhal Parganas ...	4	40,141	61,718	4,968	1,06,827	6,801	...	6,801	54,917
Divisional Total ...	8	51,503	1,65,238	10,787	2,27,528	34,444	10,720	45,164	1,20,074
Orissa.									
Cuttack	4	76,014	1,52,119	33,002	2,61,735	42,020	374	42,394	1,09,725
Puri	1	5,222	7,443	660	13,325	3,801	316	4,117	3,326
Balasore	2	45,217	29,176	5,822	80,215	8,452	1,121	9,573	19,603
Divisional Total ...	7	1,27,053	1,88,738	39,484	3,55,275	54,273	1,811	56,084	1,32,654
Chota Nagpur.									
South-West Frontier Agency.									
Hazaribágh ... ... {	Wards' 1	15,455	62,553	1,592	80,600	11,490	3,306	14,796	37,757
	Encumbered 11	18,414	94,715	4,644	1,17,773	5,318	8,052	18,265	76,450
Lohardaga	Encumbered 29	8,203	94,341	6,581	1,09,215	...	32,469	32,469	61,472
Palamau ... ... {	Wards' 1	1,694	866	167	2,727	...	40	40	826
	Encumbered 5	942	13,824	3,633	17,899	...	2,183	2,183	11,141
Singhbhum ... ... {	Encumbered 3	29,411	79,154	14,468	1,23,033	15,843	99	15,038	63,216
	Wards' 4	8,861	70,802	9,678	89,431	18,894	116	15,080	54,912
Manbhum ... ... {	Encumbered 7	10,867	88,533	4,108	1,03,408	18,728	448	19,176	69,347
Divisional Total ...	61	93,037	4,94,308	44,861	6,33,166	71,243	47,004	1,18,847	3,76,521
Grand Total ...	157	17,69,580	91,27,025	25,12,029	1,34,09,134	48,92,062	4,49,802	53,41,863	37,85,902

DIX II.

Wards', Attached, Encumbered and Trust Estates for the year 1892-93.

Disbursements.										
Payment of debts.	Management and law expenses.	Maintenance and educational allowances of the proprietor and his family.	Maintenance in efficient condition of the lands, buildings, and other immovable property.	Improvements, including survey and settlement and schools and dispensaries.	Miscellaneous, including district post assessment, taxes rates, suspense accounts, &c.	Investments.	Total (column 9+ columns 11 to 17).	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts due at the close of the year.
11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,04,344	2,94,906	4,01,713	71,682	82,832	6,86,797	1,579	52,01,947	2,72,795	14,24,540	...
...	109	...	...	...	...	...	3,303	952	...	3,298
26,910	45,202	30,333	3,451	3,802	30,731	6,598	2,98,445	33,836	1,37,082	3,73,355
2,31,254	3,40,217	4,32,046	75,133	86,724	7,23,528	11,177	55,03,785	3,07,583	15,62,531	3,76,653
9,162	39,070	22,515	4,035	6,421	67,003	12,304	2,41,781	26,906	84,726	6,089
12,644	13,134	63,380	11	4,141	43,720	...	3,00,947	17,815	500	2,46,193
...	72,940	1,24,450	2,077	60,982	2,35,693	2,529	6,10,653	2,29,990	4,72,000	...
21,806	1,25,144	2,10,354	6,723	71,544	3,46,416	14,833	11,53,381	2,74,708	5,57,226	2,52,284
...	43,132	20,222	2,644	12,316	30,535	...	2,18,121	59,864	20,137	...
1,732	1,26,387	1,36,500	16,812	44,523	4,29,594	1,57,653	11,96,333	3,28,629	18,11,198	2,306
...	10,772	20,601	5,150	3,959	6,157	...	78,059	91,624	210	1,903
...	126	254	...	...	29	...	722	939	...	...
1,732	1,80,417	1,77,637	24,106	60,798	4,66,315	1,57,653	14,93,835	4,80,953	18,41,545	4,269
...	5,467	9,080	...	15,417	600	...	33,810	6,715	...	...
4,200	3,491	3,718	1,100	24	834	...	22,966	7,227	...	1,276
58	27,435	36,087	...	8,000	50,041	...	1,97,618	40,318	...	...
4,258	36,393	49,730	1,100	24,481	52,135	...	2,54,394	54,260	...	1,276
8,815	36,996	33,833	9,843	8,658	26,564	4,146	3,14,624	77,553	1,23,985	15,670
5,181	17,039	13,158	479	695	25,269	...	1,17,389	25,014	1,995	5,500
13,996	54,035	46,991	10,322	9,353	51,833	4,146	4,32,013	1,02,567	1,25,051	21,070
12,418	8,362	16,526	1,819	2,426	2,985	325	60,623	7,061	29,470	23,447
21,433	1,31,123	1,16,344	20,088	50,752	5,40,934	50,099	12,48,135	1,24,948	1,45,710	53,226
1,27,837	13,505	17,499	2,033	275	4,045	...	1,80,500	17,824	...	7,28,597
1,833	15,881	4,999	862	1,951	7,924	2,660	56,247	22,500	23,935	2,98,805
50,456	58,978	61,507	40,300	2,174	29,356	63	2,80,139	81,531	1,09,418	1,07,036
...	602	...	...	..	420	...	7,030	4,792	...	...
2,13,977	2,27,541	2,16,935	74,101	57,609	5,94,964	53,087	18,47,064	2,88,662	3,07,933	11,21,831
22,066	17,198	11,627	306	77	5,707	...	94,883	24,180	14,012	42,419
...	8	...	...	608	110	...	1,187	445	6,525	...
4,780	9,204	22,109	1,074	9,298	5,743	...	59,009	47,818	18,022	...
26,846	26,410	33,736	1,380	9,983	11,560	...	1,55,079	72,440	38,559	42,419
...	22,811	40,992	12,345	20,702	3,461	22	1,51,727	1,10,008	1,16,153	...
...	880	1,156	127	...	193	2,181	8,354	4,251	4,733	...
...	7,641	4,981	4,456	700	2,088	23,218	52,057	27,258	26,205	...
...	31,032	56,129	16,928	21,402	5,742	25,421	2,12,138	1,42,517	1,47,151	...
...	11,365	12,033	5	2,021	5,050	13,808	60,317	9,283	13,666	...
53,123	8,607	11,125	543	102	9,962	302	1,02,029	16,744	...	6,51,832
33,212	11,905	13,270	200	193	3,308	...	90,057	12,558	...	2,49905
...	168	240	25	...	18	...	431	2,200	3,571	...
21,498	846	1,732	...	...	556	...	16,815	1,084	...	1,21,558
31,857	30,931	10,402	143	948	8,480	...	1,07,708	15,225	...	1,77,595
4,982	10,198	27,402	3,740	6,223	11,398	300	80,895	9,068	95,540	63,766
17,596	6,351	25,493	2,421	3,138	6,202	...	83,347	20,151	...	2,18,057
1,52,218	92,351	1,02,407	7,077	13,025	46,832	14,500	5,47,757	85,409	1,12,677	14,57,757
6,66,057	11,13,030	13,25,965	2,16,870	3,55,409	22,99,325	2,80,817	1,16,00,026	18,09,108	40,95,209	32,77,019

APPEN

Operation of the certificate procedure in Wards',

District.	Estate.	Number of certificates pending at beginning of the year.	Number of certificates filed during the year.	Total for disposal.	Number satisfied during the year.	Number struck off as time-expired.	Total number disposed of.
1	2	3	4	5	6	7	8
Burdwan	Burdwan Raj‡	2,139	516	2,705	510	782	1,292
	Sujamuthai‡	4,881	450	5,331	1,285	23	1,308
	Kujang	173	84	257	61	...	61
	Total ...	7,243	1,050	8,293	1,856	805	2,661
Midnapore	Nyagram	8	311	319	146	...	146
	Belki†	3	125	128	30	8	38
	Basudebpur†	20	181	201	41	1	42
	Maligbati†	...	108	108	85	1	86
	Moheshpur†	34	218	252	38	1	39
	Seven other estates†	57	147	204	51	15	66
	Total ...	122	1,090	1,212	391	26	417
24-Parganas	Bhawânipur ‡	731	232	963	461	25	486
	Two other estates	40	11	51	18	...	18
	Total ...	771	243	1,014	479	25	504
Murshidabad	Kasimbazar*‡	1,174	1,096	2,270	1,413	462	1,875
Khulna	Syudpur	134	54	188	98	...	98
	One other estate‡	...	78	78	19	5	24
	Total ...	134	132	266	117	5	122
Dinajpur	Maldwar†	260	361	621	306	12	318
	One other estate	...	28	28	28	...	28
	Total ...	260	389	649	334	12	346
Rajshahi	Dighaputtea*†	679	301	980	392	109	501
	One other estate	...	12	12	...	...	12
	Total ...	679	313	992	404	109	513
Rangpur	Three estates*†	5	30	35	6	1	7
Dacca	One estate‡	8	26	34	27	3	30
Faridpur	Kanakshar‡	137	57	194	94	95	189
Backergunge	Dakhin Shahbâzpur‡	496	783	1,279	722	81	803
	One other estate	13	44	57	48	...	48
	Total ...	509	827	1,336	770	81	851
Chittagong	Rajkrishna Banerjee	97	279	376	355	...	355
	Magun Das Rai	118	292	410	2 7	...	317
	Hurish Chandra Rai	23	83	105	93	...	93
	Six other estates	105	227	332	236	...	236
	Total ...	342	881	1,223	1,001	...	1,001
Noakhali	Miss Courjon†	60	182	242	190	5	195
	Three other estates†	138	128	266	141	53	194
	Total ...	198	310	508	331	58	389
Patna	Six estates†	17	53	70	48	6	54

* In these cases the sum of the figures in columns 18 and 15 does not equal the figures in column 17. The local officers have been
† In these cases as some certificates were struck off the figures in column 18 are not equal to the difference of the figures in columns except the Commissioner of Patna, has reported the amounts covered by the certificates which were struck off, they have now been
‡ In these cases, although some certificates were struck off, the amount shown in column 18 is equal to the difference of those in struck off.

DIX III.

Attached, Encumbered and Trust estates for the year 1892-93.

Number pending at close of the year.	Number in column 9 pending over six months.	Amount of demand in certificates in column 9.	Number of certificates in which payment was made on issue of first notice.	Amount so paid.	Number of certificates in which payments were made on attachment with or without sale of property attached.	Amount so paid.	Number of cases in which debtor was imprisoned.	Total amount realised by certificates.	Total amount unrealised and outstanding.
9	10	11	12	13	14	15	16	17	18
		Rs.		Rs.		Rs.		Rs.	Rs.
1,413	1,162	1,24,108	125	2,021	647	15,921	...	17,942	1,06,256
4,023	4,023	1,18,655	...	...	2,707	31,419	6	31,419	87,236
196	186	49,032	37	2,047	104	8,869	...	10,916	38,116
5,632	5,371	2,91,885	162	4,068	3,458	56,209	6	60,277	2,31,608
173	173	4,950	46	290	100	1,415	...	1,714	3,236
90	90	1,027	8	183	22	137	...	370	422
159	159	6,082	15	159	26	1,112	...	1,271	4,618
22	...	1,010	37	370	49	304	...	674	334
213	156	3,330	10	25	28	304	...	329	2,783
138	138	10,857	10	488	32	1,467	4	1,955	6,088
795	716	27,402	135	1,524	257	4,789	4	6,313	18,076
477	465	51,003	15	5,100	444	19,698	...	24,798	26,205
33	31	998	...	...	18	402	...	402	596
510	496	52,001	15	5,100	462	20,100	...	25,200	26,801
395	395	38,572	447	8,837	966	17,862	...	31,564	7,008
90	82	19,543	8	805	124	11,750	3	12,624	6,919
54	54	7,523	9	378	10	208	...	646	6,877
144	136	27,066	17	1,243	134	12,027	3	13,270	13,796
303	303	15,285	88	2,526	218	5,131	...	7,657	2,959
...	...	539	2	141	...	...	...	141	398
303	303	15,824	90	2,667	218	5,131	...	7,798	3,928
419	419	67,592	64	27,250	328	26,180	...	33,070	27,807
...	...	50	5	19	7	31	...	50	...
419	419	67,642	69	27,269	335	26,211	...	33,120	27,807
28	27	1,944	6	213	...	...	...	230	1,713
4	...	2,237	...	...	27	1,044	...	1,044	1,193
5	1	6,802	13	198	81	3,318	...	3,511	3,291
476	468	64,377	60	2,310	743	31,662	1	33,972	30,405
9	9	119	8	23	40	71	...	94	25
485	477	64,496	68	2,333	783	31,733	1	34,066	30,430
21	3	5,936	71	870	284	4,244	.....	5,114	822
93	19	10,618	64	746	253	5,329	.....	6,075	4,543
12	6	1,926	17	340	76	986	.....	1,326	600
96	13	11,155	66	1,302	169	4,150	1	5,452	5,703
222	41	29,235	218	3,258	782	14,709	1	17,967	11,268
47	9	6,633	24	352	166	3,865	.....	4,217	1,821
72	54	7,661	19	274	122	6,020	.....	6,294	1,357
119	63	14,294	43	626	288	9,885	.....	10,511	3,178
16	3	6,804	27	1,200	21	3,052	.....	4,252	537

called upon to explain the discrepancy.
11 and 17, the difference being presumably the amount covered by the certificates struck off. As, however, none of the local officers,
requested to furnish this information, so that the figures in column 18 may be checked with them.
columns 11 and 17. As stated above, the local officers have been called upon to report the amounts covered by the certificates

APPEN

Operation of the certificate procedure in Wards',

DISTRICT.	ESTATE.	Number of certificates pending at beginning of the year.	Number of certificates filed during the year.	Total for disposal.	Number satisfied during the year.	Number struck off as time expired.	Total number disposed of.
1	2	3	4	5	6	7	8
Gaya	Tikari†	240	209	449	137	275	412
	Three other estates†	5	3	8	3	...	6
	Total ...	245	212	457	140	278	418
Shahabad	Chándra Kumar†	133	191	324	263	17	280
Muzaffarpur	Four estates†	64	20	84	66	13	79
Darbhanga	Two estates†	19	66	85	59	5	64
Bhágalpur	Lugma	106	...	106	63	...	63
	Sukraj Rai	177	11	188	76	...	76
	Total ...	283	11	294	139	...	139
Sonthal Parganas ...	Two estates	1	36	37	35	...	35
Cuttack	Four estates	100	281	381	317	...	317
Puri	Rorhung§	...	106	106	68	...	68
Balasore...	Shahabunder†...	78	212	290	79	70	149
Hazáribágh	Dhanwar ‡	94	146	240	119	43	162
	11 Encumbered estates ‡ ...	94	197	291	195	5	200
	Total ...	188	343	531	314	48	362
Lohardaga	20 Encumbered estates*‡	178	37	215	162	22	184
Palámau	Five encumbered estates	...	20	20	18	...	18
Singhbhum	Dhalbhum ‡	216	27	243	68	39	137
Manbhum	Pandra‡	20	115	135	120	...	120
	Jheria	34	238	272	158	...	158
	Manbazar	2	103	105	102	...	102
	Seven other encumbered estates ...	50	133	183	116	...	116
	Total ...	106	589	695	496	...	496
	GRAND TOTAL ...	13,210	8,048	21,858	9,625	2,240	11,765

* In this case the sum of the figures in columns 13 and 15 does not equal the figures in column 17. The local officers have been
† In these cases as some certificates were struck off the figures in column 18 are not equal to the difference of the figures in
officers, except the Commissioner of Patna, has reported the amounts covered by the certificates which were struck off, they have now
‡ In these cases although some certificates were struck off the amount shown in column 18 is equal to the difference of those in
struck off.
§ The Commissioner has been requested to explain why the figures in column 18 are not equal to the difference of those in

DIX III—*concluded.*

Attached, Encumbered and Trust estates for the year 1892-93—concluded.

Number pending at close of the year.	Number in column 9 pending over six months.	Amount of demand in certificates in column 8.	Number of certificates in which payment was made on issue of first notice.	Amount so paid.	Number of certificates in which payments were made on attachment with or without sale of property attached.	Amount so paid.	Number of cases in which debtor was imprisoned.	Total amount realised by certificates.	Total amount unrealised and outstanding.
9	10	11	12	13	4	15	16	17	18
		Rs.		Rs.		Rs.		Rs.	Rs.
37	8	74,011	14	3,143	123	14,040	3	17,183	11,547
2	...	3,236	...	...	3	250	...	250	2,744
39	8	77,247	14	3,143	126	14,290	3	17,433	14,291
44	25	24,983	50	1,915	218	14,757	7	16,672	7,055
5	1	3,446	...	...	66	2,303	...	2,303	640
21	9	7,720	25	1,303	34	1,933	...	3,236	2,744
43	43	3,207	...	...	63	2,274	...	2,274	933
112	112	6,146	5	48	71	2,000	...	2,048	4,098
155	155	9,353	5	48	134	4,274	...	4,322	5,031
2	2	966	5	196	30	761	...	957	9
64	13	6,081	111	290	206	1,073	...	1,363	4,718
38	...	4,132	43	1,552	25	1,055	...	2,607	1,522
141	...	3,200	31	272	48	427	...	699	1,813
78	37	4,555	20	217	99	3,674	...	3,891	664
91	74	17,360	6	31	189	7,284	...	7,315	10,045
169	111	21,915	26	248	288	10,958	...	11,206	10,709
31	13	16,411	16	2,988	146	8,346	...	12,085	4,326
2	2	1,165	5	87	13	1,051	...	1,138	27
106	106	18,649	8	1,791	90	5,447	...	7,238	11,411
15	15	2,116	39	497	81	1,055	...	1,552	594
114	114	8,864	61	1,778	97	3,373	...	5,151	3,713
3	3	2,183	47	438	55	1,542	...	1,980	203
67	28	3,590	32	311	84	1,790	...	2,101	1,498
199	160	16,792	179	3,024	317	7,760	...	10,784	6,008
10,093	9,053	8,58,414	1,828	75,388	9,548	2,80,595	25	3,41,256	4,50,338

called upon to explain the discrepancy.
columns 11 and 17, the difference being presumably the amount covered by the certificates struck off. As, however, none of the local
been requested to furnish this information, so that the figures in column 18 may be checked with them.
columns 11 and 17. As stated above, the local officers have been called upon to report the amounts covered by the certificates
columns 11 and 17.

W. M. D'C. and others—Reg. No. 1716J—240—13-9-93.

REVENUE DEPARTMENT.

LAND REVENUE.

CALCUTTA, THE 13TH NOVEMBER 1893.

RESOLUTION—No. 4614.

READ—

The Report of the Board of Revenue on Wards and Attached Estates in the Lower Provinces for the year 1892-93.

Preliminary.

The Report, which was due on the 31st August, reached Government on the 13th September, or one week later than in the preceding year. The report of the Commissioner of Chota Nagpur to the Board was again late by 21 days; that of the Commissioner of Dacca was not received by the Board till six weeks after the date on which it was due, while the statement showing the working of the Certificate Department for Dacca was not furnished by the Commissioner till the 28th August.

Certain suggestions made by Government in connection with the Report for 1891-92 for the improvement of the tables embodied in the Report and its appendices have been duly carried out in the present Report.

The number of Wards' estates under charge of the Court of Wards was 74 and of Attached estates 66, against 75 and 69 respectively in 1891-92; there was thus a decrease of one in the former and of three in the latter.

Revenue and rents due to Government and superior landlords.

2. The total demand for revenue and cesses due to Government was Rs. 49,43,634, of which Rs. 22,447 represent arrears, and Rs. 49,21,187 the current demand. The payments amounted to Rs. 21,812 of the arrear, and Rs. 48,74,022 of the current demand, being a total of Rs. 48,95,834. The percentage of current payments on current demand was 99·0 against 99·6 in the year 1891-92. There was a large increase in the balance, which amounted to Rs. 47,800 against Rs. 12,828 in the preceding year. The Basudebpur estate in Midnapore, and the Satkhira estate in Khulna, are responsible for Rs. 27,791 and Rs. 19,000 respectively, or altogether Rs. 46,791 of the total balance. Both these estates are heavily involved, but the balance due by the Satkhira estate was fully paid in after the close of the year.

3. The demands of rent and cesses due to superior landlords were—arrear Rs. 91,348, current Rs. 4,40,762, total Rs. 5,32,110. The payments amounted to Rs. 4,50,090, and Rs. 1,994 were remitted, leaving a balance at the end of the year of Rs. 80,026, which compares unfavourably with the balance for the previous year, amounting to only Rs. 44,711. So far as these balances are due to the superior landlords' refusal or neglect to accept payment owing to disputes among co-sharers they cast no reflection on the management of the estates.

Rent and cesses due to the estates.

4. The following statement shows the demands and collections of rent and cesses due to the estates for the five years ending with the year of report:—

YEAR.	DEMAND.			COLLECTIONS.			PERCENTAGE OF—		Remission.	Balances.
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Current collection on current demand.	Total collections on current demand.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
1892-93	62,03,663	92,99,637	1,55,03,300	29,04,156	61,98,739	91,00,895	66·6	97·8	3,05,695	60,96,710
1891-92	77,67,017	91,53,100	1,69,20,117	30,69,356	60,69,371	91,38,726	66·3	99·8	12,13,179	65,69,202
1890-91	70,81,433	98,20,588	1,78,11,020	.....	.....	96,29,093	.....	98	7,57,413	74,24,535
1889-90	1,08,40,289	1,00,15,159	2,08,61,448	.....	.....	1,02,24,591	.....	102	24,52,188	81,84,669
1888-89	1,12,89,022	1,03,44,555	2,16,33,577	.....	.....	97,20,849	.....	94	16,70,426	1,03,42,802

The percentage of current collections on current demand was 66·6 against 66·3 in the year before. Government, in its Resolution on the Report for 1891-92, observed that the latter figure was very low and compared unfavourably with the standard attained in Government estates managed direct in which, in 1891-92, over 90 per cent. of the current demand was collected. This percentage has been attained only in 1892-93, in four estates under the Court of Wards three of which have been under the management of the Court for a long series of years, while in the remaining estate the rents are mostly payable by farmers. The Board observe:—

> The case of private estates is somewhat different from that of Government estates: when an estate comes under the charge of the Court of Wards, it is almost invariably found that the rent-roll is encumbered with large arrear balances. One of the first duties of the manager appointed by the Court is to scrutinize the balances. Those which are barred by limitation are easily swept off. But many of the old balances have been kept alive by instalment bonds executed in favour of the former proprietors. Other instalments are due on decrees of Court. A large sum consists of items depending on disputed accounts. Each of these involves minute enquiry and explanation. In fact the task of adjusting the accounts involves much time and labour. Generally speaking, the affairs of a property of considerable importance cannot be looked into, cleared up, and the new arrangements brought into thorough order for two or three years after management is undertaken by the Court, even when the late proprietor has left the estate in comparatively good order, and in most cases far more time than this is required to bring order out of the confusion which is almost invariably found to prevail. The state of transition from the management of the proprietor to that of the Court of Wards in itself gives a check to collections and causes a portion of the current demand, due after the assumption of the charge of an estate, to fall into arrear.

The Officiating Lieutenant-Governor, while agreeing generally with the above remarks, still thinks that much may be done in the direction of reducing arrear balances by careful scrutiny of them, by striking off such balances as are not recoverable by law, and balances which, though recoverable by law, the raiyats are never likely to be able to pay.

In order to prevent managers trying to secure a fanciful percentage approximating to the standard fixed by Government, the Board has issued instructions to the effect that, when a tenant makes a payment without specification of the demand for which the payment is made, it should, in the ordinary course, be credited to the arrear and not to the current demand. These instructions are approved by the Lieutenant-Governor. The total collections, current and arrear, during the year did not equal the current demand.

Rupees 54,77,772 of the total balance (Rs. 60,96,710) shown in column 11 of the above statement for the year 1892-93 accrued after the estates were taken over by the Court. Rupees 46,28,643 of the balances are reported to be good and in process of recovery.

Debts due by estates.

5. The outstanding balance of debts due at the end of the year 1891-92 was Rs. 37,05,508. At the commencement of the year of report it was reduced to Rs. 31,67,981 by the release of certain estates. At the close of the year the balance stood at Rs. 32,77,619, the increase being chiefly in the Presidency and Patna Divisions, in consequence of the Court having assumed charge of the Satkhira estate in the former and of the Paigambarpur estate in the latter Division. The debts due by the Basudebpur estate in Midnapore, and the Chandrakúmár estate in Shahabad, have increased owing to interest on debts and costs. The Lieutenant-Governor approves the Board's conclusion that, in order to extricate the former estate from its desperate financial condition, the greater part of it should be sold. There was a marked decrease of nearly 1¼ lakhs in Burdwan, due chiefly to the repayment by the Burdwan Raj of a loan taken from the Bank of Bengal.

Management charges.

6. The percentage of the total cost of management proper, calculated on the current rent and cess demand, was the same as in the preceding year, viz. 7·8.

Act X of 1892, which came into force on the 25th October 1892, authorized the levy of (1) a general management rate not exceeding 5 per cent. on the gross income calculated to cover the cost of Government establishments, in so far as they may be employed in the supervision or management of such estates, and (2) a charge for special audit of accounts and legal advice. The charges levied under executive orders, prior to the passing

of Act X of 1892, consisted of (*a*) a general management rate levied for the purpose of meeting the costs for establishments, contingencies, &c., in the Collectors', Commissioners' and Board's offices; (*b*) a treasury rate for defraying a proportionate share of treasury establishments; and (*c*) an audit rate and fees for legal advice. Government has tentatively sanctioned the proposals of the Board in regard to the new rates to be levied under Act X of 1892. There will henceforth be a consolidated general management rate which has been provisionally fixed on the basis of the proceeds of the old management and treasury rates, with the addition of a new charge for superior supervision, which latter consists of a small fraction of the salary of one member of the Board of Revenue, of the Senior Secretary to the Board of Revenue, of Commissioners and District Officers. The rate will for the present be 2½ per cent. on gross income for estates with a gross income of 5 lakhs of rupees or less, ½ per cent. for the Burdwan estate, and 1½ per cent. for the Tikari and Dighapattia estates. The professional audit rate levied under executive orders was 1½ annas per cent. for the Burdwan estate, 4¼ annas per cent. for the Tikari and Dighapattia estates, and 6 annas per cent. for all other estates with a rent and cess roll of Rs. 50,000 and upwards. The audit charge fixed under Act X of 1892 is one anna per cent. on gross income for the Burdwan estate, 4 annas per cent. for Tikari and Dighapattia, and 6 annas per cent. for other estates with an annual rent and cess demand of not less than Rs. 50,000 per annum. No change has been made in the fees charged for legal advice. As Act X of 1892 came into force during the second-half of the year 1892-93, in order to avoid complication in accounts, the old rates will be levied for the whole year, and the surplus which has accumulated for several years past to the credit of the general management rate will be set-off against the Government claim to the new rate for the second-half of the year. The new rates will come into force from the commencement of 1893-94.

Improvements.

7. The following statement shows the total amount spent on schools, dispensaries, maintenance of buildings, works of improvement, surveys and settlements during the last five years.

Year.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, building and other immoveable property.	Improvement of land and property for benefit of ward.	Surveys and settlements.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1892-93	64,050	36,524	2,16,870	1,57,782	97,104	5,72,330
1891-92	61,155	37,598	1,91,397	92,804	2,67,445	6,50,359
1890-91	59,241	32,255	2,13,178	58,405	1,26,523	4,89,601
1889-90	69,301	38,732	2,24,439	66,930	2,24,168	6,23,570
1888-89	58,707	38,110	1,24,608	58,167	1,38,101	4,17,783

There was an increase of Rs. 64,918 as compared with the preceding year in the expenditure on reproductive improvements. Of this amount, Rs. 42,131 represents the increase in the Patna Division alone, due to the transfer to this head, in accordance with the instructions of Government, of charges for gilandazi or village irrigation channels, which are of a recurring nature. The percentage of outlay on reproductive works to investments during the year was 56·1, or, eliminating the increase due to transfer of gilandazi charges, 41 as against 17 only in the preceding year—a result which may be regarded as satisfactory. The Lieutenant-Governor observes with pleasure that the Board have drawn the attention of the local officers to the Government orders insisting on the policy of a liberal expenditure on improvements of a reproductive character in solvent estates, and is glad to observe that, except in the Presidency, Chittagong, Dacca and Orissa Divisions, there has been some improvement in this respect during the year under report. Sir Antony MacDonnell entirely agrees with the remarks made in the Resolution on last year's report under this head.

The decrease in the expenditure on surveys and settlements is chiefly due to the completion of operations in some of the Burdwan Raj khas mahals

and in various other large estates. In pursuance of the policy laid down by Government that the Court of Wards should prepare a correct rent-roll and record of rights under the Bengal Tenancy Act, where none has been already prepared, a survey and record of rights in the Tikari Wards' Estates in Gaya has recently been ordered. Surveys and settlements on a large scale, under the supervision of the Director of Land Records, were in progress in the following estates:—Burdwan Raj, Talipabad, Dakhin Shahbazpur, Sarail Pargana (Kasimbazar estate), Kanika; while operations on a smaller scale were either conducted, or about to be undertaken, in 12 other estates.

Certificates.

8. The following statement shows the working of the certificate procedure in Wards' and Attached estates during the five years ending with 1892-93:—

Year.	Number pending from last year.	Number filed during the year.	Total.	Disposed of during the year.	Pending more than 6 months.	Pending less than 6 months.	Total.	Amount of demand covered by the certificates.	Total annual rent and cesses of estates.	Percentage of column 9 to column 10.
1	2	3	4	5	6	7	8	9	10	11
								Rs.	Rs.	
1892-93	13,210	8,648	21,858	11,765	9,053	1,040	10,093	8,58,414	92,09,637	9·2
1891-92	13,704	13,299	27,003	17,148	8,107	1,748	9,855	4,75,633	91,53,100	5·1
1890-91	21,107	10,975	32,112	18,418	12,193	1,511	13,704	4,60,970	98,29,588	4·6
1889-90	23,018	16,397	38,415	17,628	18,546	2,241	20,787	6,32,903	1,00,15,159	6·3
1888-89	10,176	24,922	35,098	12,080	21,371	1,647	23,018	8,63,017	1,03,44,555	8·3

A revised form prescribed by Government for showing the working of the certificate procedure has been made use of for the first time. The Officiating Lieutenant-Governor approves the Board's proposal to add an additional column after column 17, Appendix III, with the heading "Total amount covered by certificates struck off during the year." In this form every estate in respect of which 100 certificates or more were issued is shown separately, other estates being grouped together under the districts to which they appertain.

As might have been expected, the orders of Government restricting the certificate procedure to estates having an authoritative rent-roll, reduced the total number of certificates from 13,299 in 1891-92 to 8,648 in 1892-93. It is to be regretted, however, that the disposals show a larger proportion of decrease, being 11,765 against 17,148 during the preceding year. The discrepancy between the figures in column 8 of the statement in paragraph 26 of the report for the year 1891-92, showing the number of cases pending at the close of that year, and the grand total in column 3 of Appendix III of the report for 1892-93, should have been explained. Government has approved the Board's proposal to create a separate permanent Certificate Department in each district, to replace the existing heterogeneous establishments, and has authorized the Board to submit definite proposals.

Larger estates—Burdwan.

9. Part II of the Board's Report is devoted to estates with a rent-roll of Rs. 50,000 and upwards. The revenue and cess demand due by the Burdwan Raj Estate, amounting to Rs. 34,51,037, was fully satisfied; the collections amounted to Rs. 45,11,892 or 99·7 per cent. of the current demand for rent and cesses, thus increasing instead of reducing the amount of arrears. This result is attributed to the collections in the Kujang estate being 65·8 per cent. only of the current demand, in consequence of the distress caused among the tenants by the cyclone of November 1891 and the subsequent high floods of July 1892. In the Sujamutha portion of the Raj estates, which has recently been settled under the Tenancy Act, it is observed with satisfaction that the collections were better than in any of the other parts, being 129·6 per cent. on the current demand as against 99·7 in the Raj estates as a whole, and as against 91·1 in Sujamutha itself during the previous year. As the greater portion of the rental is realised from patni tenures, the management charges amounted to 3·4 per cent. only of the current rent and cess demand. The construction of a Raj office building at an estimated cost of Rs. 1,14,170 was undertaken during the year. A satisfactory reduction was made in the charges paid to mukhtears employed by the estate, as expenses of identifying defendants, debtors, &c., in pending cases. The Commissioner has directed that such identification should in future be made by local zamindars and village agents.

Tikari Estate.

10. The whole of the demands due to Government and superior landlords by the Tikari Estate, amounting to Rs. 2,55,949 and Rs. 46,525 respectively, was paid. The collections amounted to Rs. 7,41,769, out of a current demand for rent and cesses of Rs. 7,44,714, and an arrear demand of Rs. 6,49,120. The Board agree with the Commissioner in thinking that the collections cannot be called satisfactory, as the arrears have rather increased than diminished in spite of the fact that the outturn of crops was a very fair average one. The Lieutenant-Governor concurs in this view. If the arrears increase instead of being reduced in a fair average year, there can be little prospect of their being ever realized in full, and the Officiating Lieutenant-Governor is glad to notice that measures are being taken to strike off such of them as are bad and irrecoverable. Owing to the reorganization of the managing staff, the management charges rose from 12 per cent. to 13·4 per cent. on the current demand. Rupees 13,826 were spent on improvement other than gilandazi works, and Rs. 50,099 were invested in the purchase of landed property.

Dighapattia Estate.

11. In the Dighapattia estate the entire demand due to Government and superior landlords by the eldest as well as the younger ward's estates was paid, with the exception of Rs. 62, payable in small sums to some of the landlords on account of the eldest ward's estate. The collections in the latter were satisfactory, being 102·4 per cent. of the current demand, amounting to Rs. 4,93,356, against 98·8 per cent. in the previous year; but in the younger ward's estates the collections fell from 109 per cent. in 1891-92 to 98 per cent. only on the current demand in 1892-93. This is mainly due to the general failure of crops throughout the Hooghly division of the estate. In the elder ward's estate the cost of management has slightly increased being now over 15 per cent. of the current demand, a rate which the Lieutenant-Governor condemned as excessive in last year's Resolution. The Board's report shows laxity on the part of the management in realizing debts due to the younger ward's estate, and the Manager should be called upon for an explanation. The outlay on works of improvement by the eldest ward's estate amounted to Rs. 22,865 against Rs. 10,052 in the preceding year. These works consisted of the excavation of tanks, the construction of pucca ghats, re-excavation of khals, digging of wells, construction and repairs of roads, raising of low lands, construction of sluice gates, and some agricultural improvements. The estate also paid Rs. 8,284 out of a total sum of Rs. 12,552 to be paid by it for the construction of a new building for the Dighapattia school.

Kasimbazar.

12. The settlement of pargana Sarail, appertaining to the Kasimbazar estate in Murshidabad, was completed in October 1892. The collections were 93 per cent. on the current demand against 123 per cent. in the previous year, the falling off being attributed mainly to scarcity in pargana Sarail. It is unsatisfactory to find that the cost of management which was already high increased from 16·9 per cent. to 17·1 per cent. An Assistant Engineer on Rs. 150 a month has been appointed tentatively for two years for supervising works of improvement in the several districts in which the estate is situated, and Rs. 30,781 as against Rs. 11,341 in the previous year were spent on works of this class which mostly consisted in the excavation and re-excavation of tanks. The District Engineer has been appointed also tentatively on a monthly remuneration of Rs. 100 to supervise the construction and repairs of buildings of the estate in the Murshidabad district. The financial position of the estate is satisfactory and reflects credit on the manager.

Deo.

13. The balance of debt due by the Deo Estate stood at Rs. 7,28,667, including Rs. 2,83,591 due to Government, and Rs. 2,72,000 due to Babu Kameswar Prasad under an usufructuary mortgage deed, the terms of which are highly objectionable. Government has, since the close of the year, sanctioned a loan of Rs. 2,72,000 to enable the estate to rid itself of this debt.

Sankarpur and Maldwar.

14. The Sankarpur and Maldwar estates were lately settled under the Bengal Tenancy Act. In the preceding year the collections in the former amounted to 85 per cent. on the current demand, but during the year 1892-93 they rose to over 100 per

cent. In the Maldwar estate the collections in 1891-92 were only 63 per cent. of the current demand, but in the year under report they improved to over 110 per cent., inclusive of a sum collected within the year, but not remitted to the treasury within the year. These estates, as remarked by the Board, show a great improvement in collections as compared with the previous year.

Estates taken in charge and released.

15. Altogether eight new estates were taken charge of during the year. This number included the Chanchra estate in Jessore, the management of which was undertaken by the Court of Wards under direction of the District Judge of Jessore under section 95 (*a*) of the Bengal Tenancy Act VIII of 1885. The estate is jointly owned by two shareholders who were of age, and the four minor sons of a third, the latter having died before the Court of Wards intervened. Each of the shareholders had separate liabilities to a considerable amount, but one of them was hopelessly involved. The only way of saving the share of the latter was by raising a loan on the entire estate, but to this the other shareholders objected. The Court of Wards, under the circumstances, withdrew from the management, upon which the District Judge appointed a common manager under section 95 of the Act. Five estates were released, of which the most considerable was the Narhan estate in Darbhanga, with a rent-roll at the time of assumption of charge by the Court of Wards of Rs. 1,44,880, and debts which, including zar-i-peshgi leases to the extent of Rs. 1,12,296, amounted to Rs. 5,31,056. The gross total amount of debts due by the estate during the 15 years it was under the Court of Wards' management was Rs. 10,15,668, the whole of which was satisfied, leaving a surplus at the date of discharge of Rs. 1,52,186. The rent-roll, when the estate was released, was Rs. 1,83,352 or Rs. 38,472 more than the initial rental. The remaining four estates were petty ones. In one case only was the original rental reduced at the date of discharge, the reduction being attributed to sales of portions of it for liquidation of debts. In all other cases there was a substantial increase in the rental and an accumulated surplus at the date of discharge.

Encumbered estates in Chota Nagpur.

16. The number of estates managed during the year under the Chota Nagpur Encumbered estates Act (VI of 1876) was 55, being 4 less than in the preceding year. The demand, collections and balances for 1892-93 are shown in the following statement :—

District.	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Remissions.	Balances.	Advance collections on account of the ensuing year.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Hazaribagh	52,580	95 212	88,384	92·8	17,302	42,106	6,331
Lohardaga	69,041	92,240	94,321	102·2	10,835	57,025	20
Palamau	3,926	15,160	13,324	87·8	...	4,862	.....
Singhbhum	1,51,396	81,811	79,112	93·2	1,313	1,55,782	42
Manbhum	24,494	93,236	88,499	94·9	1,039	28,192	24
Total ...	3,01,437	3,80,659	3,63,640	95·2	30,489	2,87,967	6,417

17. The following statement shows the progress made in the liquidation of debts in these Estates:—

District.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reductions by compromise.	Balance due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	6,81,613	23,344	7,04,957	53,123	2	6,51,832
Lohardaga	2,49,375	8,832	2,58,207	33,212	... ..	2,24,995
Palamau	98,041	35,111	1,33,152	11,498	96	1,21,558
Singhbhum	2,02,526	6,896	2,09,422	31,857	.....	1,77,565
Manbhum	2,20,965	14,688	2,35,653	17,596	.....	2,18,057
Total ...	14,52,520	88,871	15,41,391	1,47,286	98	13,94,007

Want of funds due to various causes appears to have prevented the due execution of the approved scheme of liquidation in many estates. From the Commissioner's remarks quoted by the Board, there appears to be an inherent tendency in the landlords of Chota Nagpur to run into debt, and many of them contract debts even while their estates are under Government management, the result sometimes being that a proprietor whose estate has been released, freed from the original encumbrances finds himself almost immediately under the necessity of again applying for the protection of the Act. The Commissioner thinks that the operation of the Act is of doubtful utility to the community at large.

18. The Officiating Lieutenant-Governor congratulates the Board of Revenue on the very efficient manner in which they discharge their duties as a Court of Wards, and on the good results which they obtain with almost unbroken uniformity. The names of those officers whom the Board have singled out for favourable mention will be reported to the Appointment Department as usual.

By order of the Lieutenant-Governor of Bengal,

M. FINUCANE,

Offg. Secretary to the Govt. of Bengal.

No. 4738L.R.

COPY forwarded to the Secretary to the Board of Revenue, Land Revenue Department, for information and guidance.

No. 4739L.R.

COPY, together with a copy of the Board's Report, forwarded to the Director of the Department of Land Records and Agriculture for information.

No. 4740L.R.

COPY, together with a copy of the Board's Report, forwarded to the Appointment Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

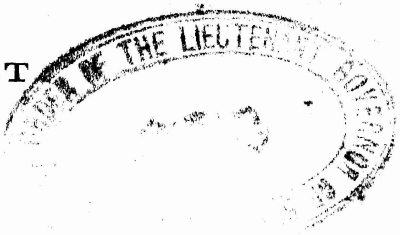
T. W. RICHARDSON,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 21st November 1893.

C. E. G.—Reg. No. 4775C—373—22 11-93.

REPORT



WARDS' AND ATTACHED ESTATES

IN THE LOWER PROVINCES

For the year 1893-94.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1894.

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FROM M. FINUCANE, ESQ.,

Offg. Secretary to the Board of Revenue, L.P.,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

REVENUE DEPARTMENT.

Dated Calcutta, the 27th August 1894.

LAND REVENUE.
(Wards' and Attached Estates.)

SIR,

THE HON'BLE C. C. STEVENS.

I AM directed to submit the Board's Report on the administration of Wards' and Attached Estates for the year 1893-94.

Changes in report.

2. With the approval of Government an additional column (18), showing the total amount covered by certificates struck off, has been inserted in Appendix III, illustrating the working of the certificate procedure in private estates under Government management.

Dates of submission of returns and reports.

3. On the 1st July, the date on which the annual return No. XXXI is due in the Board's office, the returns for twenty-four estates had not been received, the greater number being due from the Chittagong, Orissa and Presidency Divisions. The latest returns, those for the Kanika estate in Cuttack and Satkhira estate in Khulna, were received on the 16th and 17th July, respectively. The returns for three estates, Jamboni in Midnapore, Ananda Chandra Roy and others in Backergunge and Kulmunda in Lohardaga, which were under management for only a few days of the year, are blank.

The Commissioners' reports, which are also due on the 1st July, were received on the following dates:—

Bhágalpur	...	...	...	28th June
Burdwan	...	...	...	2nd July.
Dacca	...	...	...	6th „
Rajshahi	...	...	...	6th „
Patna	...	...	...	6th „
Chittagong	...	...	...	7th „
Chota Nagpur	...	...	...	10th „
Orissa	...	...	...	26th „
Presidency	...	...	...	30th „

The supplementary report for the Burdwan Raj estate was received from the Commissioner of Burdwan on the due date, viz., 10th July. The report of the Director of the Department of Land Records and Agriculture, from which information regarding the settlement of wards' estates under the Bengal Tenancy Act is obtained, reached the Board's office before the due date, 31st July.

PART I.

GENERAL REVIEW OF MANAGEMENT.

Number of estates under management.

4. The number of estates under the charge of the Revenue authorities is shown below :—

Divisions.		Number of—	
		Wards' estates.	Attached and other estates.
1		2	3
Burdwan		12	...
Presidency		5	1
Rajshahi		10	1
Dacca		2	5
Chittagong		15	1
Patna		15	2
Bhágalpur		7	2
Orissa		5	...
Chota Nagpur		7	55
Total for	1893-94 ...	78	67
	1892-93 ...	74	66
	1891-92 ...	75	69
	1890-91 ...	69	70
	1889-90 ...	74	73

The total number of wards' and attached estates has increased by five.

Revenue and cesses due to Government.

5. The extent to which revenue and cesses due to Government were paid is as follows:—

Divisions.		Demand.			Payments.			Percentage of current payments on current demand.	Remissions.	Balances.	Advance payments on account of the ensuing year.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.				
1		2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Burdwan		20,015	35,56,561	35,85,576	28,404	35,46,205	35,74,609	99·7	...	10,967	28
Presidency		19,470	3,19,431	3,38,901	19,356	3,19,223	3,38,579	99·9	...	322	56
Rajshahi		29	2,50,043	2,50,072	22	2,50,043	2,50,065	100·0	...	7	...
Dacca		6	69,352	69,358	6	69,212	69,218	99·8	...	140	...
Chittagong		26	1,65,002	1,65,028	13	1,64,883	1,64,896	99·9	...	132	...
Patna		7,470	3,70,820	3,78,290	4,548	3,70,820	3,75,368	100·0	...	2,931	143
Bhágalpur		26,418	1,82,240	2,08,658	26,418	1,82,240	2,08,658	100·0	...	...	46
Orissa		4	51,352	51,356	4	51,352	51,356	100·0	...	...	...
Chota Nagpur		105	66,163	66,268	105	66,163	66,268	100·0	...	...	4
Total for	1893-94 ...	82,552	50,30,904	51,13,516	78,876	50,20,141	50,99,017	99·8	...	14,499	282
	1892-93 ...	29,447	49,21,187	49,43,634	21,812	48,74,022	48,95,834	99·0	...	47,800	212
	1891-92 ...	29,756	49,01,160	49,30,916	25,053	48,89,355	49,14,408	99·7	3,080	12,828	69
	1890-91 ...	19,816	52,67,747	52,87,563	...	...	52,59,386	...	...	28,177	124
	1889-90 ...	2,69,922	53,02,887	55,72,809	...	...	55,54,504	...	181	18,174	79,334

The balances, which show a considerable reduction, were due from seventeen estates. More than three-fourths are, however, shown against two estates, viz.,

Basudebpur in Midnapore and Shewhur in Muzaffarpur, both of which are in an embarrassed condition. Of the balance (Rs. 8,529) due from the former estate, Rs. 29 are not actually due to Government, as the amount has been paid by one of the co-sharers, and Rs. 4,000 have been paid since the release of the estate on the 20th March 1894. The unpaid balance is Rs. 4,500, for the realisation of which mahál Jalamutha has been attached under clause 2 of section 23, Act IX (B.C.) of 1879. The Shewhur estate was taken in charge on the 5th September 1893 with arrears due to Government amounting to Rs. 6,684, of which Rs. 2,931 were left unpaid. The balance due from this estate as well as those due from the other fifteen estates will be paid or adjusted in the current year.

Rent and cesses due to superior landlords.

6. The following statement shows the extent to which rent and cesses due to superior landlords were paid:—

Divisions.		Arrear demand.	Current demand.	Payments.	Remissions	Balances.	Advance payments on account of the ensuing year.
1		2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan		5,330	23,678	23,307	1,153	4,548	12
Presidency		55,020	80,139	92,417	773	41,969	16
Rajshahi		3,173	1,12,929	1,14,940	...	1,162	4
Dacca		17,367	1,13,979	69,326	...	62,020	8
Chittagong		2,199	66,640	66,645	561	1,633	16
Patna		10,697	62,576	65,622	...	7,651	299
Bhágalpur		2,452	3,413	5,745	...	120	...
Orissa		733	538	1,271	...	...	...
Chota Nagpur ...		12,323	49,543	56,313	357	5,196	14
Total for	1893-94 ...	1,09,294	5,13,435	4,95,586	2,844	1,24,299	369
	1892-93 ...	91,348	4,40,762	4,50,090	1,994	80,026	274
	1891-92 ...	61,278	3,89,546	4,01,237	4,876	44,711	355
	1890-91 ...	94,466	4,11,467	4,61,827	633	43,473	2,020
	1889-90 ...	88,046	4,14,780	4,26,250	1,830	74,746	1,227

The balances, which show a considerable increase, were due from 47 estates. More than three-fourths are shown against the three estates named in the margin. The Haturia and Bamna estates which were taken in charge during the year are heavily involved in debt, and the balances due from them could not be satisfied for want of funds. The Bamna estate has been released since the close of the year. The major portion of the balance shown against the Satkhira estate is pending adjustment with the 10-anna co-sharers between whom and the estate there are several counterclaims. The work of adjustment, which is reported to be one of considerable difficulty, has been entrusted to the Subdivisional Officer of Satkhira, and will, it is hoped, be completed in the current year. The balances due from the other forty-four estates were left unpaid for various reasons, viz., refusal of the landlords to accept payment without the amounts due from the co-sharers of the estates, remissness on their part to appear or arrange to receive payment, and the existence of disputes both as to the amounts and as to the persons to whom they are payable.

District.	Estate.	Amount. Rs.
Khulna ...	Satkhira ...	40,382
Backergunge ...	Haturia ...	29,170
Ditto ...	Bamna ...	27,012
		96,564

Collections of rent and cesses.

7. The following statement shows the result of the collections of rent and cesses due to the estates:—

Divisions.	Demand.			Collections.			Percentage of—		Remissions.	Balances.	Advance collections on account of the ensuing year.
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Current collections on current demand.	Total collections on total demand.			
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.
Burdwan	27,26,080	48,30,755	75,56,835	17,72,130	31,01,292	48,73,422	64·1	64·4	1,40,274	25,82,139	478
Presidency	9,31,874	8,56,160	17,88,034	3,80,925	3,31,815	7,12,740	38·7	39·8	31,598	10,43,696	134
Rajshahi	5,60,703	9,11,120	14,80,823	1,83,007	6,61,724	8,44,731	72·6	57·0	48,540	5,87,552	16,307
Dacca	1,97,789	3,23,728	5,21,517	59,199	1,95,285	2,45,484	60·3	47·1	23,094	2,52,339	78
Chittagong	1,20,415	3,74,181	4,94,596	55,195	3,15,159	3,70,354	84·2	74·9	15,031	1,09,211	267
Patna	14,72,604	12,63,037	27,35,731	2,85,730	9,21,383	12,07,113	72·9	44·1	69,799	14,58,819	56,628
Bhagalpur	2,44,181	4,21,501	6,65,682	92,556	3,35,611	4,28,161	79·6	64·3	71,052	1,66,469	342
Orissa	44,691	2,06,704	2,51,395	23,730	1,84,880	2,08,610	89·4	82·9	12,548	30,228	38,406
Chota Nagpur	3,70,600	5,36,017	9,06,617	1,40,936	3,65,753	5,06,689	68·2	55·9	23,204	3,76,724	26,106
1893-94 ...	66,78,027	97,32,203	1,64,10,230	29,84,462	64,12,911	93,97,373	65·8	57·2	4,35,740	65,77,177	1,38,746
1892-93 ...	62,03,063	92,99,037	1,55,03,300	29,04,156	61,96,759	91,00,895	66·6	58·7	3,05,695	60,96,710	31,027
Total for 1891-92 ...	77,67,017	91,53,100	1,69,20,117	30,60,365	60,69,371	91,38,736	66·3	54·0	12,12,179	65,69,202	9,340
1890-91 ...	79,81,432	98,29,588	1,78,11,020	...	...	96,29,082	...	54·0	7,57,403	74,24,535	6,682
1889-90 ...	1,08,46,289	1,00,15,159	2,08,61,448	...	...	1,02,24,501	...	49·3	24,52,183	81,84,669	65,293

Both the arrear and current demands have increased, the increase being most marked in the Dacca, Patna and Bhágalpur Divisions, in consequence of the assumption of charge of the Haturia, Narhan and Khagra estates in Backergunge, Darbhanga and Purnea respectively. The current and arrear collections calculated on the current demand were 96·5 per cent. This percentage, though less than that (98·1) in the previous year, is slightly better than the percentage (95) according to the old test of efficient management. The current collections on the current demand were 65·8 per cent. This percentage is not only lower than that (66·6) in the preceding year, but it is much below the percentage (90) which was reached in 1891-92 in the case of Government estates managed direct, and which the Government desired should be aimed at by Managers of private estates. The falling off is due to loss of crops by floods and the unfavourable character of the season in many parts of the country and especially in Tippera, Backergunge and Midnapore.

8. The current collections on the current demand have fallen off in all Divisions except Burdwan, Patna and Orissa. In these three Divisions the collections have improved in the Burdwan, Tikari and Kanika estates. In the Presidency Division the collections were affected chiefly by the unprecedented floods which destroyed the crops in pargana Sarail, the largest property of the Kasimbazar estate. The falling off in the Rajshahi Division is due to the release of the Dighaputtea estates during the best season for collections. In the Dacca Division the reduced percentage is due to the assumption of charge of the Haturia and Bamna estates and the loss suffered by the tenants of the Dakhin Shahbázpur estate by the cyclone of October 1893. In the Chittagong Division, the decrease in the collections is sufficiently accounted for by the fact that the circumstances of the tenantry of the estates in Noakhali were reduced by the failure of crops and subsequent mortality of cattle and damage caused by the cyclone of October 1893. The percentage in the Bhágalpur Division has been affected by the assumption of charge of the Khagra estate. In Chota Nagpur the falling off is attributable partly to the failure of crops in some of the estates and partly to the recusancy of certain sardar ghatwals in the Dhalbhum estate.

9. The following table gives figures according to the Government standard for the 21 estates noticed in Part II of the report:—

Districts.	Estates.	Demand. Arrear.	Demand. Current.	Demand. Total.	Collections. Arrear.	Collections. Current.	Collections. Total.	Percentage of— Current collections on current demand.	Percentage of— Total collections on total demand.	Remissions.	Balances.	Advance collections on account of the ensuing year.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.
Burdwan ...	Burdwan	24,71,872	45,30,814	70,02,686	16,48,930	29,36,011	45,85,541	64·8	65·4	1,24,079	22,93,066	256
Gaya ...	Tikari	6,97,540	7,60,088	14,58,237	1,44,280	6,03,426	7,47,706	79·3	51·2	65,398	6,55,133	43,398
Murshidabad ...	Kasimbazar	2,71,024	3,61,401	6,32,515	1,17,608	79,071	1,96,730	22·5	31·0	2,738	4,23,038	26
Purnea ...	Khagra	1,81,822	2,76,880	4,58,202	77,878	2,05,021	2,82,899	74·1	61·7	40,013	1,35,290	...
Khulna ...	Syudpur	1,10,476	1,88,933	2,99,409	83,122	95,251	1,78,373	50·4	59·6	4,484	1,16,552	104
24-Parganas ...	Bhawánipur	2,40,024	1,63,789	4,18,413	95,752	1,00,588	1,96,340	61·4	46·9	23,820	1,93,253	...
Dinajpur ...	Maldwar	1,70,458	1,48,378	3,18,836	75,231	87,700	1,62,931	59·1	51·1	33,037	1,22,868	...
Khulna ...	Satkhira	2,04,342	1,40,135	4,40,477	82,630	54,417	1,37,047	37·2	31·1	550	3,02,874	4
Cuttack ...	Kanika	11,312	1,28,542	1,39,854	8,514	1,23,109	1,41,623	96·1	94·5	2,131	6,110	28,442
Backergunge ...	Dakhin Shahbázpur ...	1,00,587	1,24,055	2,34,242	30,315	93,325	1,23,740	74·9	52·8	18,305	91,607	78
Midnapore ...	Basudebpur	1,04,598	1,17,459	2,22,057	48,132	49,841	97,973	42·4	44·1	...	1,24,084	...
Gaya ...	Deo	1,08,036	1,14,723	2,22,759	33,723	82,223	1,15,946	71·6	52·5	...	1,06,813	2,758
Singhbhum ...	Dhalbhum	1,80,450	84,031	2,64,481	36,702	33,505	70,207	39·8	28·9	8,882	1,65,392	39
Chittagong ...	Rajkrishna Bannerjee ...	8,060	74,547	83,240	6,014	69,034	75,048	92·6	90·8	733	6,866	17
Dinajpur ...	Shankarpur	14,922	69,875	84,797	7,451	60,456	67,907	86·5	80·1	545	16,345	...
Noakhali ...	Courjon	13,377	68,025	81,402	8,490	54,827	63,227	80·6	77·7	2,908	15,267	52
Bhágalpur ...	Sukraj Rai	49,692	64,551	1,14,243	7,570	58,785	66,355	91·1	58·1	20,096	27,822	...
Darbhanga ...	Paigumberpur	1,71,434	59,966	2,31,397	10,950	21,741	32,681	36·2	14·1	...	1,98,716	...
Shahabad ...	Chandra Kumar ...	1,12,465	56,776	1,69,241	27,879	24,522	52,401	43·2	30·9	11,217	1,05,623	...
Midnapore ...	Malighata	40,900	56,198	97,098	21,082	32,759	53,841	58·3	55·4	13,908	29,349	222
Hazáribágh ...	Dhanwar	14,941	54,199	69,140	9,222	44,936	54,158	82·9	78·3	834	14,148	4,743

Three estates, Khagra, Satkhira and Paigumberpur, are shown for the first time in this table, the year under report being the first complete year of their management by the Court of Wards. The standard laid down by Government has been attained in three out of the four estates mentioned in paragraph 8 of the previous year's report, viz., Kanika, Rajkrishna Bannerjee and Sukraj Rai. The first two estates have been under management for a long series of years, while in the third the rents are mostly payable by farmers. In seven estates, Burdwan, Tikari, Bhawánipur, Maldwar, Deo, Shankarpur and Dhanwar, the current collections show an improvement, while they have fallen off in the remaining eight.

Balances of rent and cesses due to estates.

10. The balances are classified in the following table:—

Divisions.	Due when the estates were taken in charge. Bad and irrecoverable.	Due when the estates were taken in charge. Doubtful and disputed.	Due when the estates were taken in charge. Doubtful and not disputed.	Due when the estates were taken in charge. Good and in process of recovery.	Accrued after the estates were taken in charge. Not realizable before the close of the year.	Accrued after the estates were taken in charge. Bad and irrecoverable.	Accrued after the estates were taken in charge. Doubtful and disputed.	Accrued after the estates were taken in charge. Doubtful and not disputed.	Accrued after the estates were taken in charge. Good and in process of recovery.	Grand Total.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	32,595	2,041	6,837	20,074	...	1,67,460	19,270	1,75,557	21,28,496	25,52,130
Presidency	27,940	...	37,903	79,024	74,137	41,311	8,407	8,772	7,85,203	10,43,696
Rajshahi	14,055	822	5,559	6,635	13,004	1,07,987	6,751	23,902	3,08,737	5,87,552
Dacca	18,920	10,520	1,334	63,126	12,010	25,086	4,970	4,602	1,11,702	2,52,339
Chittagong	214	22	...	11,873	481	2,061	403	994	93,163	1,09,211
Patna	1,83,274	35,728	2,655	1,31,526	47,987	3,55,608	1,04,055	60,909	5,30,987	14,58,819
Bhágalpur	27,564	...	...	40,031	20,279	9,000	1,050	4,550	63,025	1,66,469
Orissa	427	...	...	...	...	4,140	2,088	2,853	20,724	30,232
Chota Nagpur	2,498	3,020	...	15,246	5,226	38,230	32,994	5,416	2,77,086	3,76,784
Total for 1893-94 ...	3,07,286	52,102	54,378	3,69,035	1,73,133	7,47,079	1,80,397	2,07,545	43,95,252	65,77,177
1892-93 ...	2,08,183	74,800	63,729	2,72,726	1,02,363	5,82,638	1,11,863	3,25,401	43,55,917	60,96,710
1891-92 ...	2,06,409	40,805	43,102	1,30,876	1,08,208	6,63,915	1,71,250	3,00,908	48,34,669	65,69,902
1890-91 ...	8,97,381	73,859	65,126	1,55,494	1,16,197	6,89,882	1,90,335	3,58,422	48,08,839	74,24,535
1889-90 ...	12,89,610	1,63,654	1,51,140	2,66,687	1,46,314	7,03,000	1,83,256	4,61,916	48,18,183	81,84,669

.The bad and irrecoverable balances due before and after the assumption of charge of estates have increased by Rs. 2,64,454. The doubtful balances due

before the estates were taken in charge have decreased by Rs. 31,489, while those which accrued after they were taken in charge have increased by Rs. 41,088.

Debts due by estates.

11. The following statement shows the extent to which debts due by estates were paid:—

Divisions.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reductions by compromise.	Balances due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	3,77,052	25,406	4,02,458	36,504	...	3,65,954
Presidency	2,52,263	16,247	2,68,510	24,223	89	2,44,198
Rajshahi	2,366	904	3,270	1,601	...	1,669
Dacca	2,349	3,51,542	3,53,891	1,675	...	3,52,216
Chittagong	21,070	22,767	43,837	7,352	...	36,485
Patna	11,21,593	11,17,831	22,39,424	7,34,964	8,341	14,96,119
Bhágalpur	71,019	29,575	1,00,594	54,117	839	45,638
Orissa	...	...	...	...	...	...
Chota Nagpur ...	14,57,762	93,309	15,51,071	3,52,701	13,839	11,84,531
Total for 1893-94 ...	33,05,474	16,57,581	49,63,055	12,13 137	23,108	37,26,810
Total for 1892-93 ...	31,67,981	7 80,189	39,48.170	6,66,(57	4 494	32,77,619
Total for 1891-92 ...	37,30,377	14,24,325	51,54,702	10,73,936	3,75,858	37,05,508
Total for 1890-91 ...	47,52,679	5,64,938	53,17,617	15,94 281	7,316	37,16,020
Total for 1889-90 ...	44,63,931	11,91,358	56,55,289	8,24,900	5,166	48,25,223

The balances, due at the commencement of the year had, at its close, increased by nearly 4¼ lakhs of rupees. The increase appears in the Dacca and Patna Divisions, where it amounts to 3½ and 3¾ lakhs, in consequence of the assumption of charge of the Haturia and Bamna estates in Backergunge, and the Bishenpur, Mobarak Hossein's, Shewhur and Mahiuddinagar estates in Patna, Saran, Muzaffarpur and Darbhanga, respectively. There is a marked decrease of about 2¾ lakhs in the Chota Nagpur Division, due chiefly to the payment of nearly two lakhs by the Karharbári estate in Hazáribágh. The estates most involved are named in the margin. All attempts to extricate the Basudebpur estate from its liabilities having failed, the estate was released in March 1894. Excluding the new estates above mentioned, the debts due by the other estates were reduced during the year by

District.	Estate.	Amount. Rs.
Midnapore ...	Basudebpur ...	3,15,832
Khulna ...	Satkhira ...	2,37,705
Backergunge ...	Haturia ...	2,05,643
	Bamna ...	1,45,222
Patna ...	Bishenpur ...	98,891
Gaya ...	Deo ...	5,80,542
Shahabad ...	Chándra Kumar ...	1,22,726
Saran ...	Mobarak Hossein	1,25,811
Muzaffarpur ...	Shewhur ...	2,89,380
Darbhanga ...	Paigumberpur ...	79,872
	Mahiuddinagar ...	1,39,210
Hazáribágh ...	Doranda ...	82,585
	Satgawan ...	1,20,440
	Karharbári ...	1,07,322
Manbhum ...	Burrabhum ...	97,905
Singhbhum ...	Dhalbhum ...	1,53,045

Rs. 4,93,844.

Management charges.

12. The following statement shows the cost of management in each division:—

Divisions.	Manager's pay, commission, establishment, travelling allowance and contingencies.	Construction and repairs of cutcherry buildings.	Total charges shown in columns 2 and 3.	Percentage of total charges shown in column 4 on the current rent and cess demand of estates.	Percentage of charges shown in column 2 on the current rent and cess demand of estates.
1	2	3	4	5	6
	Rs.	Rs.	Rs.		
Burdwan	2,02,768	23,784	2,26,552	4·7	4·2
Presidency	97,451	10,650	1,08,101	12·6	11·3
Rajshahi	1,28,254	2,546	1,30,800	14·3	14·1
Dacca	29,826	487	30,313	9·4	9·2
Chittagong	36,216	2,866	39,082	10·4	9·7
Patna	1,72,074	7,588	1,79,662	14·2	13·6
Bhágalpur	44,477	1,594	46,071	10·9	10·5
Orissa	28,787	6,080	29,867	14·4	11·5
Chota Nagpur ...	39,374	2,270	41,644	7·8	7·3
1893-94 ...	7,74,227	67,865	8,32,092	8·5	7·9
1892-93 ...	7,27,146	99,438	8,26,584	8·8	7·8
Total for 1891-92 ...	7,23,054	33,235	7,56,289	8·2	7·8
1890-91 ...	7,36,616	28,408	7,65,024	7·7	7·4
1889-90 ...	7,70,069	33,999	8,04,068	8·0	7·6

The cost of management proper has slightly increased, being 7·9 per cent. on the current rent and cess demand of Rs. 97,32,203, against 7·8 per cent. in the preceding year. The increase appears chiefly in the Dighaputtea estates in the Rajshahi Division, and is due to the fact that the year being the last year of the Court's management, adjustment of all the bills for the previous years had to be made during it, and also to the fact that the demand which furnishes the basis of the calculation has been shown for a broken period only, *i.e.*, up to the 29th January 1894, when the estates were released, while a portion of the establishment had to be retained up to the end of the year for the purpose of rendering the final accounts. There is, however, a marked decrease in the Dacca and Bhágalpur Divisions. In the former Division the cost has been reduced in the Kanakshar estate by the amalgamation of the management with that of the Government estate, Kalkini. Moreover, the percentage in this Division is affected, in consequence of the demand and cost of management of the Haturia and Bamna estates being shown for a part of the year only. These two estates were taken in charge

on the 10th August and 18th December 1893, respectively. In the Bhágalpur Division the reduced percentage is due to the low cost of management of the Khagra estate, the greater portion of which is leased out in patni and farm. The decrease in the charges for the construction and repairs of cutcherry buildings appears principally in the Burdwan Division, in consequence of the payment by the Burdwan Raj estate of Rs. 66,500 in the previous year for the completion of the office building at Burdwan. There is, however, an increase chiefly in the Presidency, Patna and Orissa Divisions on account of the expenditure of Rs. 9,440, Rs. 7,001 and Rs. 5,958 in the Kasimbazar, Tikari and Kanika estates, respectively.

Rates.

13. Prior to the passing of Act X of 1892 four rates were levied, viz., (1) general management rate for meeting the costs for establishments, contingencies &c., in Government offices, whether in the Collector's, Commissioner's, or Board's office; (2) treasury rate for defraying a proportionate share of treasury establishments; (3) audit rate for meeting the cost of professional audit of the accounts of estates; and (4) Legal Remembrancer's fees for legal business done for estates. The surplus to the credit of the first of these rates on the 31st March 1893 was nearly Rs. 89,000. Under Act X of 1892 three rates are levied and designated as follows:—(1) General rate under the Government Management of Private Estates Act, 1892; (2) audit rate; and (3) Legal Remembrancer's fees. The first of these rates covers the old management and treasury rates with the addition of a new charge for superior supervision. As the Act came into force during the second-half of the year 1892-93, in order to avoid complication in accounts the old rates were levied for the whole of that year, and the surplus (Rs. 89,000), which had accumulated for several years past to the credit of the old general management rate, was set off against the Government claim to the new rate for the second-half of the year. The new rate, which is leviable on the gross income, came into force from the commencement of 1893-94, and it was fixed for that year on the following scale:—(*a*) Two-and-a-half per cent. on estates with a gross income of five lakhs of rupees or less; (*b*) one-half rupee per hundred rupees of the gross income of the Burdwan estate; and (*c*) one-and-a-half rupees per hundred rupees of the gross income of the Tikari and Dighaputtea estates. It was estimated that the rate in accordance with the above scale would yield Rs. 1,40,000 in 1893-94, so as to cover the estimated charges (Rs. 55,000) in Government offices, the cost (Rs. 15,000) of treasury establishments, and the cost (Rs. 70,000) of superior supervision. The actual demand of the rate was, however, Rs. 1,37,401, or Rs. 2,599 less than the estimate, the decrease being due to the fact that the actual gross income of the estates was Rs. 97,61,836 against the estimate of Rs. 99,62,215. The deficiency should be reduced to Rs. 2,242, as the actual charges in Government offices as reported by the Accountant-General were Rs. 54,643 against the estimate of Rs. 55,000. There were also at the close of 1892-93 arrears to the extent of Rs. 5,560 due from certain estates on account of the old general management and treasury rates. The total rate recoverable during the year was therefore Rs. 1,42,961, of which Rs. 1,32,092 were realised, leaving a balance of Rs. 10,869. Advance payments of Rs. 6,573 were, however, made by some estates in the year under review on account of the current year. These figures are subject to revision, as discrepancies have been found in the returns of the local officers, and they are now being reconciled. For the professional audit in 1893-94 of the accounts of estates for 1892-93 the audit rate was leviable on the current rent and cess demand at one and-a-half annas per cent. from the Burdwan estate, four-and-a-half annas per cent. from the Tikari estate, and six annas per cent. from all other estates with a rent and cess roll of Rs. 50,000 and upwards. The Legal Remembrancer's fees continue to be levied in accordance with the scale laid down previous to the passing of Act X of 1892.

Audit of accounts.

14. The accounts of estates with a rent and cess roll of Rs. 50,000 and upwards have been professionally audited, excepting those of the Dighaputtea estates, which were released during the year, and of the Deo estate, which has been exempted from professional audit. The defects and irregularities brought to light have been remedied.

15. The following statement shows the expenditure on schools, dispensaries, maintenance of buildings, &c., works of improvement, and surveys and settlements :—

Schools, dispensaries, works of improvement, &c.

Divisions.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immovable property.	Improvement of land and property, and benefit of ward.	Surveys and settlements.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	24,799	18,294	1,31,038	26,635	91,523	2,92,289
Presidency	8,742	10,643	17,236	25,638	5,598	67,857
Rajshahi	8,646	9,221	25,947	14,142	1,817	59,773
Dacca	228	687	.....	816	16,240	17,971
Chittagong	706	202	14,580	7,746	3,608	26,842
Patna	9,131	3,204	18,861	49,646	56,571	1,37,413
Bhágalpur	1,647	859	5,599	2,147	8,436	18,188
Orissa	2,314	2,019	11,725	20,548	15,881	52,487
Chota Nagpur ..	3,631	1,898	21,239	11,088	2,225	40,081
Total for 1893-94 ...	59,844	46,527	2,46,225	1,58,406	2,01,899	7,12,901
1892-93 ...	64,059	36,524	2,16,870	1,57,782	97,104	5,72,339
1891-92 ...	61,155	37,698	1,91,897	92,864	2,67,345	6,50,359
1890-91 ...	59,241	32,255	2,13,178	58,404	1,26,523	4,89,601
1889-90 ...	69,301	38,732	2,24,439	66,930	2,24,168	6,23,570

There has been an increase of expenditure under all headings except under that of subscriptions and donations to schools, which shows a decrease principally in the Rajshahi Division, in consequence of the large sum spent in the previous year by the Dighaputtea estates for the construction of a new building for the Dighaputtea School. The increase in the subscriptions and donations to dispensaries appears chiefly in the Burdwan and Presidency Divisions and was due to the purchase by the Burdwan estate of English medicines from Europe and the opening of a female hospital at Berhampore by the Kasimbazar estate. The increased expenditure for the maintenance of buildings and other immovable property is most marked in the Burdwan and Chota Nagpur Divisions on account of the repairs of the Aftab house and the reconstruction of a part of the Kapuria bazar appertaining to the Burdwan estate and the construction of a new dwelling-house for the proprietor of the Jheria estate. The increased outlay on works of improvement appears in all the Divisions except the Presidency, Rajshahi and Bhágalpur Divisions, and is chiefly due to larger sums having been spent by the Burdwan, Tikari, Kanika and Jheria estates. The decrease under this heading is chiefly in the Rajshahi Division, and is due to the fact that the scheme sanctioned for the Dighaputtea estates could not be fully executed, the eldest ward having expressed a wish to take up some of the works himself after the release of the estates. The survey and settlement charges were principally on account of the operations in the Burdwan, Talipabad, Dakhin Shahbázpur, Tikari and Kanika estates.

Agricultural improvements or experiments.

16. The experimental cultivation of wheat in the Turkoa estate in Midnapore was discouraging. In Fazl Ali Khan's estate in Chittagong the crop was a failure for want of rain. Out of ten maunds of Buxar wheat seed supplied by the Agricultural Department to the estate of Bhugwant Narain Singh in Patna, eight maunds were given gratis to the tenants of four mahâls, and the rest was sold to the public. In two mahâls the experiment was a failure, but in the other two mahâls it was successful. The cultivation of potato in the Turkoa and Malighati estates resulted in loss to the former and a small profit to the latter estate. The experiment of cultivating sugarcane was tried in the Malighati and Baruttor Hingly estates in Midnapore and failed, but in the Madhupur estate in Cuttack the cultivation of the Bombay, Khari and Samshara varieties was successful, the net gain to the estate being Rs. 176. The cultivation of English vegetables in Fazl Ali Khan's and Mong Raja's estates was very good. The cultivation of jute was tried in the Madhupur estate, but failed owing to excessive rain. Mulberry cuttings were planted at Hariharpara in the Kasimbazar estate in Murshidabad, but the plants have not as yet grown sufficiently to admit of an experiment on the rearing of silk-worms being made. The orchards in the Maldwar and Kanika estates in Dinajpur and Cuttack, respectively, were maintained and some improvements effected. The plantations of teak, mahogany and mango grafts in the Shankarpur estate in Dinajpur died very early. A new plantation of about 12 bighas of land with 100 teak plants has been constructed. Mango and other valuable trees have been planted on the land recently purchased for the estate of Bhugwant Narain Singh in Patna city. Mango grafts were planted in the Kasimbazar estate. Bihia mills are used with success by the tenants of certain villages in the Maldwar estate. Tube wells for supplying good drinking water were introduced in the Kasimbazar estate, but the soil was not found suited for the purpose. A considerable addition has been made to the Sonthal colony in the Burdhankotee estate in Rangpur. The total number of families is now over 200, comprising 1,000 persons, including females and children.

17. The model farm at Pala, maintained by the Burdwan Raj estate, continued to be under the supervision of the Agricultural Department. The experimental cultivation of paddy, Samshara and Khari varieties of sugarcane, jute, fodder grasses and potatoes was tried with different sorts of manures and modes of cultivation. Oats, onions, brinjals, cabbages and maize were also grown. During the year the expenditure on the farm exceeded the receipts as in the previous year, being Rs. 1,968 against Rs. 1,409. But though not a success from a financial point of view, the work, observes Dr. Leather, Agricultural Chemist to the Government of India, who inspected the farm during the year, has not been fruitless, and the time and money have not been wasted. The one fact that cultivators of the neighbouring villages show so much interest in the matter that they take the trouble to come to the farm to see what is being done is a step in the right direction. The continuance of the farm for a further period of two years from the 1st April 1894 has been sanctioned. In Sujamutha 400 cocoanut trees and 24 mango grafts were planted, and of these 59 and 5, respectively, were unsuccessful. In Kujang the cultivation of jute and fine rice and the plantation of sisu and sagun trees were tried, but was unsuccessful, except as regards fine rice, the failure being due to the jute having been sown late and the sisu and sagun seeds being damaged in transit. The cocoanut garden at Kajlapota, the orchard at Anantpur and the betelnut plantation at Tikri in this estate were maintained. The whole area of the orchard at Anantpur was planted with jack, mango and plantain trees, which are reported to be thriving. Of the 145 betelnut trees, 5 dried and the remainder are growing well. The cocoanut trees suffered from the high winds and storms.

Total receipts and disbursements.

18. The year opened with a cash balance of Rs. 17,59,181, and the receipts during the 12 months were Rs. 1,26,68,472 including (in addition to rent and cess collections) Rs. 1,15,508 on account of debts recovered, Rs. 15,91,709 obtained from miscellaneous sources, and Rs. 15,22,873 shown under the heading of "Suspense account." The disbursements aggregated Rs. 1,25,64,207, including (besides payments on account of revenue, rents,

cesses, management, rates, debts, schools, dispensaries, maintenance of buildings and other immovable property, works of improvement, and surveys and settlements) Rs. 2,51,874 for law charges, Rs. 13,42,434 for the maintenance of proprietors and their families and social and religious ceremonies, Rs. 69,626 for the education of wards, Rs. 1,03,990 for district post assessment, municipal, chaukidari and income taxes, embankment cesses, irrigation rate, and other compulsory charges, Rs. 2,92,870 for miscellaneous charges, Rs. 5,59,441 for investments in landed property and Government securities, and Rs. 14,54,976 shown under the heading of "Suspense account." The year closed with an increased cash balance of Rs. 18,63,446 besides Government securities and railway debentures to the value of Rs. 45,63,669. The estates which have the largest investments in securities are noted in the margin.

District.	Estate.	Amount. Rs.
Burdwan ...	Burdwan Raj ...	*14,32,924
Midnapore ...	Turkoa	1,18,040
24-Parganas ..	Bhawánipur	1,15,994
Murshidabad ...	Kasimbazar	3,01,652
Rajshahi ...	Dighaputtea	19,14,161
Dinajpur ...	Maldwar	26,145
Chittagong ...	Fazl Ali Khan ...	1,03,439
Patna ...	Bhugwant Narain Singh...	29,050
Gaya ...	Tikari	†1,43,941
Darbhanga ...	Narhan	1,07,273
Cuttack ...	Kanika	1,10,286

* Includes Railway debentures to the value of Rs. 2,00,000.
† Includes Railway shares to the value of Rs. 10,000.

Surveys and records of rights.

19. The following statement prepared from the Annual Report of the Director of the Department of Land Records, shows the progress made in the surveys and settlements conducted under his supervision in wards' estates:—

Estate.	Estimated area in square miles.	Area surveyed in square miles—		Estimated number of tenants.	Number of tenants whose rent had been recorded and status determined in khatians finally published—		Cost during 1893-94.	
		Up to 31st March 1893.	During 1893-94.		Up to 31st March 1893.	During 1893-94.	Survey.	Settlement.
1	2	3	4	5	6	7	8	9
		Acres.	Acres.				Rs.	Rs.
Burdwan Raj khas mahâls	116·48	96·54	6·74	22,500	1,070	5,625	27,173	10,837
Talipabad	71·18	52·24	18·94	7,361	475	...	3,190	5,438
Dakhin Shahbázpur ...	146·58	146·58	...	30,118	1,994	8,232	...	12,984
Sarail	277	277	...	60,432	60,432	...	...	10,970
Tikari	710	...	411	...	...	...	50,443	505
Kujang (Burdwan Raj) ...	229·46	229·46	...	36,104	36,104	...	...	1,270
Kanika	277·86	277·86	...	30,890	12,807	18,023	491	3,770
Total ...	1,834·56	1,079·68	436·68	187,405	112,942	31,880	81,297	45,843

Survey and settlement operations are in progress in the Burdwan Raj khas mahâls, in Burdwan, Hooghly and Bankura, while they have been completed in the Sarail, Kujang and Kanika estates. In Sarail the new rent-roll was to take effect from 1300B.S. (1893-94), but as mistakes have been found in the records Babu Kali Sunker Sen, the late Settlement Officer, was deputed to correct them, and between the 18th February and the 31st March 1894 the records of 1,605 holdings were revised. A completion report of the operations in Kujang was submitted by the Settlement Officer, but a revision of the records in some details became necessary, and the work was entrusted to the Sub-Manager of the estate, who brought it to acompletion during September 1893. The new rent-roll was brought into force from the year 1301 *Amli*, *i.e.*, September 1893. The final report of the operations in Kanika is awaited. The new rents are being collected from the same year 1301 *Amli*. In Talipabad and Dakhin Shahbázpur the survey has been completed, but the settlement is in progress. The slow progress in the former estate is due to the Settlement Officer having refrained from taking up judicially

the cases instituted under section 106 of the Tenancy Act, on account of his powers being questioned by the Special Judge of Dacca. The Settlement Officer endeavoured to bring about an amicable settlement of the cases, but his efforts proved a failure, owing to objections having been raised by one of the proprietors. An effort is now being made under the Collector's approval to have certain conditions of compromise drawn up and executed by the proprietors themselves, and it is hoped that this may lead to an amicable settlement of long pending disputes. A cyclone passed over Dakhin Shahbázpur in October 1893, blowing down the settlement record-room and the office of the Manager of the estate, and causing serious damage to the settlement maps and records, many of which had to be re-written and re-copied. Progress was for some time much retarded by this calamity and the date for the completion of the operations, which it was at one time hoped would be not later than the close of the year under report, has had to be postponed. The survey of the Tikari estate was commenced in April 1893, and during the year 411 out of 716 square miles were cadastrally surveyed.

20. A synopsis of the rules in Appendix N[1], page 108 of the Wards' Manual, 1888, for the maintenance of the survey and settlement records of wards' estates, was given in paragraph 15 of the Report for 1890-91. In the Burdwan Raj khas maháls the registers prescribed by the rules have been started for Hukumapur. They will also be opened for the other khas maháls in Burdwan and Hooghly when copies of the khatians are received from the Settlement officer. The circle officers and nearly three-fourths of the tahsildars are reported to have been trained in the maintenance of the registers. In Sujamutha the tahsildars are described as not sufficiently qualified to maintain the records, and it is proposed to open a survey school there to teach them surveying. Nearly 100 of the tenants in Kujang are reported to have learnt surveying, and several of them have been employed as muharrirs under the tahsildars, some of whom, who do not know surveying, have been directed to learn it within three months on pain of removal. For the maintenance of the records of the Maldwar, Shankarpur, Sarail and Kanika estates, special establishments have been sanctioned. The Churamon and Srinagar estates have been released from the management of the Court of Wards, and the maintenance of the records is entirely under the control of the proprietors.

21. The position of other estates as regards survey and settlement is as follows:—

Midnapur.—The survey and settlement under section 101(2) (*a*) of the Bengal Tenancy Act of maháls Monsuka and Maricha, comprising an area of 2,809 acres, were commenced in December 1893 by the Settlement Officer of Midnapore, the cost being estimated at Rs. 1,715. The survey of 1,290 acres was completed.

Turkoa.—The shares of the Belki and Beraberia wards in mahál Maguri were purchased by the Turkoa estate in July 1892. The survey and settlement of the mahál, comprising an area of 1,759 acres, were completed at a total cost of Rs. 2,384 after deducting Rs. 478 for court and copying fees realised. The appeal to the High Court referred to in the previous year's report has been recently decided against the zamindars. A notification under section 101(2) (*a*) of the Act in regard to three other maháls, viz., Kedar, Kasrambha and Bainchageria, comprising an area of 5,273 acres, was published on the 17th May 1894. The cost of the operations which will be undertaken by the Settlement Officer of Midnapore is estimated at Rs. 3,346.

Syudpur.—The preparation of the record of rights of the tenure Lowjani in Jessore, referred to in last year's report, has been completed, and is in progress in the tenure Changutia.

Shankarpur.—In the previous year's report it was stated that the survey-settlement of 13 villages which were left out of the operations under the Tenancy Act in the estate under the notification of the 14th December 1886, was under consideration. After consulting the local officers and the Director of Lands Records, it was decided that the notification should be cancelled so far as regards 12 villages, viz., two in Dinajpur, one in Bogra, and nine in Malda. The other village in Malda was declared to belong to some other estate.

Maldwar.—The survey and settlement of lot Lotijhari under section 101 (2) (c) of the Act were taken in hand in November 1893 by Babu Satis Chandra Sen, Deputy Collector. He fell ill and was relieved on the 1st January 1894 by Babu Jogo Bondho Ghosh, Sub-Deputy Collector. Out of 11 villages, records have been prepared for five. The field work, including stone embedding at trijunctions, has been finished, and it is expected that the settlement will soon be completed.

Chándra Kumar.—Operations under section 103 of the Act have been completed in villages Atmi, Bhadar and Mardanporo. They were in progress in villages Kanhuá, Atter and Runbirpur.

Madhupur.—The survey and settlement are being carried on as a part of the general operations in the province of Orissa. The khanapuri was completed in April 1893. The attestation work commenced in November 1893. There are still about 30 villages to be attested.

Siri.—The measurement of village Bondua, referred to in the previous year's report, has been completed, and the holdings of the tenants were separately assessed at fair and equitable rents.

Dhalbhum.—The settlement of 20 villages with the sardar ghatwal of the Pairagori ghatwali mahál has been recently sanctioned by Government. The measurement in the native fashion of 24 other villages in the estate has been completed at a cost of Rs. 99. The cultivated area measured was found to be 3,466 bighas and 5 cottahs, and the total assessment according to the rates current in the villages Rs. 927, against Rs. 768, the former assessment.

Pandra.—The establishment employed was unable to make any progress in the settlement. The proprietors had no sympathy with the work and as a rumour was spread that the estate would be released, the tenants could not be induced to sign the jamabandis and accept the new assessment. The report as to the legality of the enhancement of rents referred to in the previous year's report will, the Commissioner states, be submitted as soon as the Manager has finished making certain necessary local enquiries.

The wards' estates in Chittagong, Cuttack, Balasore, Puri, Muzaffarpur, Saran, Champaran and Darbhanga will be included in the general operations in these districts.

Operation of the certificate procedure.

22. Appendix III illustrates the working of the certificate procedure. In consequence of the orders of Government prohibiting the issue of certificates in wards' estates of which a survey has not been made and a record of rights prepared, the number of certificates filed has decreased from 8,648 to 7,477. Including 10,281 certificates pending at the commencement of the year, the total number of certificates for disposal was 17,758, of which 11,663 were disposed of, leaving 6,095 pending at the close of the year. The amount covered by the certificates was Rs. 6,71,210, of which Rs. 2,17,706 were realised and Rs. 1,67,354 are covered by 4,972 certificates struck off. The amount left unrealised was therefore Rs 2,86,150.

Condition of the tenantry.

23. In the Burdwan Division the failure of crops in parts of the Basudebpur, Moheshpur, Barutter Hingly and Sujamutha estates and in the khas mahals of the Burdwan estate in the subdivision of Jahánabad affected the tenants seriously. In the Maliara estate the condition of the tenantry appears to have been good. In the Presidency Division their condition in the 24-Parganas was generally fair. The failure of crops during 1892-93 in pargana Sarail, appertaining to the Kasimbazar estate, followed by a heavy loss in the year under report consequent on the unprecedented high floods, has materially affected the condition of the tenants, necessitating the distribution of agricultural loans and gratuitous relief amongst them. Successive years of bad harvests are said to have told on the tenants of the mahals managed direct in the Syudpur estate. The condition of the tenants of the Satkhira estate is reported to have been generally good. In the Rajshahi Division the tenants of the Talanda estate were on the whole well off. In the Dacca Division the condition of the tenantry in the Talipabad estate was fair; in the Kanakshar estate it was generally bad, owing to the failure of crops in part or in whole during the last three years; and in the Dakhin Shahbázpur estate it was not so prosperous as in previous years on account of the partial failure of crops.

and the cyclone of October 1893. The general condition of the tenants in Chittagong was satisfactory. In Noakhali they suffered from failure of crops coupled with mortality among cattle and the damage caused by the cyclone of October 1893. In the Patna Division the year was one of average prosperity. In the portions of the Tikari estate lying in Champaran and Muzaffarpur, the crops are said to have been seriously damaged by inundation. In the estates in Bhágalpur the condition of the tenants is generally satisfactory, and in the Khagra estate in Purnea it is said to be very good, and is attributed by the Manager partly to the extreme fertility of the soil and partly to the fact that most of the tenants hold their lands on easy terms. In the Sonthal Parganas the year was a prosperous one for the tenants. The tenants in the Orissa Division were well off except in three estates, where they suffered more or less from excessive rain and floods. In Kujang the tenants were better off than in the preceding year. In the Chota Nagpur Division their condition was fairly good in Hazáribágh, but it was not very prosperous in Lohardaga, as the outturn of the staple crops was below the average owing to unseasonable rainfall. In Palámau the year was a prosperous one. In Manbhum the condition of the tenants was on the whole good. In Singhbhum the cultivators are generally well off.

The relations between the managing agency and the tenants were satisfactory in all wards' estates except in the Shahabunder estate in Cuttack, where the tenants instigated by the minor's uncle continued their hostile attitude towards the Court's management, and in almost all the estates in Lohardaga where disputes regarding predial services continue.

Education of wards.

24. The Maharaj Kumar of Burdwan continues to make satisfactory progress in his studies. He stayed at Darjeeling and Calcutta for about three months. The Basudebpur minor, who was reading in the 4th class of the Contai Middle Class English School, was obliged by ill-health to discontinue attendance for some time. The Turkoa and Malighati wards continued to read in the Midnapore Collegiate School; they were in the 1st and 5th classes respectively. The Bhawánipur ward was removed to Bankipore in August 1892 and is reported to have shown a marked improvement in his conduct and made much progress in his education under his Guardian-Tutor, Babu Jnanendra Lal Roy. The Kasimbazar ward having attained the age 17 years, it was thought desirable to put him under a European tutor, and the Guardian-mother having agreed to the proposal, Mr. C. A. Turton was appointed as tutor on a salary of Rs. 500 per mensem with free quarters. There is also a native tutor on Rs. 150 per mensem to look after the ward when away from his European tutor. The ward is reported to be not wanting in ability. The Satkhira minors live in their town residence at Cossipore in the northern suburbs of Calcutta. The elder minor attends the Baranagar Victoria Institution and the younger the Cossipore Vernacular School, and both are reported to have made fair progress and were promoted from the 6th to the 5th classes of the respective institutions. The Maldwar wards attend the Dinajpur Zilla School, and have been promoted from the 7th to the 6th class; they are receiving instruction in gymnastics and riding. The Shankarpur ward lives at Bally under the guardianship of his mother, and is not spoken well of as regards his training and education. The Burdhankotee ward is being taught zamindari business. Salamat Ali Khan of Chittagong continued his studies in the Hooghly Collegiate School; he fell ill more than once and had to take a trip to Darjeeling. The Tikari ward's health still continues to be delicate, and under medical advice he was sent to Darjeeling, where he stayed for five months and benefited much. His progress in English studies under his governess has been satisfactory. Bhugwant Narain Singh is learning zamindari management; he visited the North-Western Provinces during the year. Deo Kumar and Dharam Kumar attend the Arrah Zilla School; the former reads in the 2nd class, but did not do well in the last annual examination; the latter has been promoted from the 4th to the 5th class. The Paigumberpur ward was in indifferent health and did not make much progress in his studies. Sukraj Rai attends the Bhágalpur Zilla School and has two private tutors, one of whom teaches him English and the other Persian and Hindustani; he has been promoted from the 3rd to the 2nd class. He took a trip to the North-Western Provinces. The two sons of the late Nawab of Khagra, are

doing well under their private tutor, Maulvi Shujaut Ali; they attended the Nawab of Murshidabad's Madrassa, the head-master of which has reported that both the boys are remarkably well behaved and that their progress is satisfactory, especially that of the elder boy. The Kanika ward reads in the Ravenshaw Collegiate School and has been promoted to the 3rd class; he is getting on well in physical exercises. The eldest son of the Dhanwar ward, who is prosecuting his studies at Bankipore under a private tutor, was examined by the Inspector of Schools, who reports that the minor has made some progress in the vernacular.

Laws and Rules.

25. No changes have been made in the laws administered in the Wards' Department. The rules under the Government Management of Private Estates Act, X of 1892, were issued in January 1894.

Merits of officers.

26. The Board have been generally satisfied with the manner in which the Commissioners have conducted their duties in the Wards' Department. The heaviest work in this department has devolved upon the Commissioners of the Burdwan, Patna and Presidency Divisions.

The following Collectors and Managers have been specially commended for their work in this Department by the Divisional Commissioners and have come favourably to the notice of the Board :—

Collectors.

Hon'ble F. R. S. Collier.	Mr. H. Savage.
Mr. H. C. Williams.	„ C. J. S. Faulder.
„ G. Stevenson.	„ F. A. Slack.
„ L. Hare.	„ D. J. Macpherson.

Mr. W. R. Bright.

Managers.

Raja Ban Behari Kapur, Burdwan Raj estate, Burdwan.
Rai Káilas Chándra Dás, Bahadur, Wards' estates, Chittagong.
Mr. T. W. Tweedie, Khagra estate, Purnea.
Syud Sakhawat Hossein, Kanika estate, Cuttack.
Babu Bogolamund Mookerjea, Kasimbazar estate, Murshidabad.
„ Kali Narain Ray, Dighaputtea estates, Rajshahi.
„ Benode Behari Banerjea, Wards' estates, Patna.
„ Durga Dás Bose, Bhawánipur estate, 24-Parganas.
Moulvi Buzl-ul Huq, Wards' estates, Rangpur.
Babu Krishna Chándra Ghose, Encumbered Estates, Lohardaga.

PART II.

ESTATES WITH A RENT-ROLL OF Rs. 60,000 AND UPWARDS.

BURDWAN.

Managing agency, &c.

27. *Burdwan.—Manager, Raja Ban Behari Kapur,* continues to do his work with much industry and with a keen desire to benefit the estate. Steady progress is being shown year after year, and the general results of the management during the year have been satisfactory. The Manager was on tour for 103 days, inspecting the khas mahals and the Sub-Managers' offices at Kujang and Sujamutha, and enquiring into the condition of what are known as the "concealed mahals" in Bankura. The defects and irregularities in the mufassal offices that came to his notice were remedied. The Manager's office and the Raj treasury were inspected twice by the Collector and once by the Commissioner. No irregularities calling for special notice were discovered. The establishments in different departments have recently been revised without additional cost to

the estate. In Kujang the system of collection by jimadars not proving satisfactory, an establishment for direct collection from the tenants was sanctioned tentatively for a short time and was subsequently strengthened. The effect of the changes introduced in the management and recent resettlements of the khas maháls as noticed in paragraph 30 of the previous year's report is apparent from the improvement in the collections, which in these maháls were 104·5 per cent. on the current demand, as against 94·5 per cent. in the previous year.

Raj property.

28. No appreciable progress seems to have been made in the recovery of the concealed maháls in Bankura. The parties in possession not having come forward to make amicable settlement except in a few cases, it became necessary to resort to the Civil Court, but as there was not sufficient evidence to prove the right of the Raj to these maháls, the matter has been left in abeyance. The area of the concealed maháls settled is 18,266 bighas at an annual rental of Rs. 4,549, of which Rs. 3,611 have been shown in the rent-roll, the rent being still subject to revision.

The construction of the Raj office building at Burdwan, which was commenced in October 1892, will be completed by the contractors, Messrs. Burn and Company, during the current year.

A proposal for the reconstruction, in an improved style, of the south-western block of the New China Bazar in Calcutta belonging to the estate is under consideration. The project if carried into effect will prove an additional source of income to the estate.

Security from patnidars.

29. The practice of calling upon patnidars to furnish collateral security in cases of transfer of tenures, (1) by sale for recovery of arrears, (2) in execution of decrees other than for arrears of rent, (3) by voluntary alienation, and (4) by succession by right of inheritance, has been recently adopted.

Financial results.

30. The demand due to Government on account of revenue and cesses, amounting to Rs. 34,51,426, was paid in full. Since the time of the late proprietor it has been the practice to contract a loan every year from the Bank of Bengal for the payment of the last instalment of revenue, but there was no necessity to do so during the year under review. Of the demand (Rs. 10,599) of rent and cesses due to superior landlords, Rs. 727 are shown as a balance. Of this Rs. 27 have been paid after the close of the year, Rs. 103 which is unclaimed will have to be written off, being barred by limitation, Rs. 40 could not be paid because the recorded proprietors did not come forward to receive payment, and the remainder was left unpaid because the addresses of the parties to whom it was due were not known. A net increase of Rs. 6,663 in the rent-roll was obtained chiefly from resettlements of raiyats' holdings and the settlement of waste lands and concealed maháls recovered in Bankura. The year opened with an arrear rent and cess demand due to the estate amounting to Rs. 24,71,872, and the current demand, including interest, was Rs. 45,30,814. The collections were satisfactory, being Rs. 45,85,797, or 101·2 per cent. on the current demand as against 99·7 per cent. in 1892-93. Had there not been failure of crops in Sujamutha in Midnapore on account of the heavy rain which fell during the year, the collections would have been still better. Remissions amounting to Rs. 1,24,079 were granted chiefly in Kujang in Cuttack on account of loss of crops by the storm-wave of June 1890, cyclone of November 1891, insolvency of debtors, &c. The balance amounting to Rs. 22,93,066 is classified as follows:—bad and irrecoverable, Rs. 1,75,416, doubtful of recovery, Rs. 69,968, and good and in process of recovery, Rs. 20,47,682. Of the total balance, Rs. 11,04,171 have been realized since the close of the year by the enforcement of proceedings under Regulation VIII of 1819. The debts due to the estate at the commencement of the year were Rs. 37,578, to which Rs. 61,697 were added chiefly on account of costs of suits decreed in favour of the estate, dák cess and municipal taxes covered by decrees and takávi advances to the tenants. The sum of Rs. 30,915 was recovered and Rs. 1,479 written off, leaving a balance of Rs. 66,881, the whole of which, excepting Rs. 1,714, is in course of realization. There is a trifling debt of Rs. 682 due by the estate, consisting chiefly of costs of suits decreed against the estate for cancelment of sales held under Regulation VIII of 1819, and it will be paid off shortly.

31. The following statement shows the receipts and disbursements under each head of account:—

Receipts.	Rs.
I.—Cash balance from last year	2,72,795
II.—Rent, including interest thereon	42,96,259
III.—Cesses	2,87,549
IV.—Interest on Government securities	52,116
V.—(*a*) Recovery of debts, &c.	30,915
(*b*) Lands sold	16,092
VI.—Miscellaneous—	
(*a*) Sale proceeds of fruits, &c.	24,910
(*b*[1]) Fisheries	25
(*c*) Dák cess	7,086
(*d*) Municipal taxes	8,008
(*e*) Bonus	4,324
(*f*) Refunds	8,533
(*g*) School fees	827
(*h*) Petty sundries	1,376
VII.—Suspense account—	
(*a*) Deposits received	1,51,384
(*b*) Advances recovered	1,23,439
Total ...	52,90,039

Disbursements.	Rs.
1.—Government revenue	31,40,001
2.—Rent to superior landlords	8,643
3.—Cesses	3,03,652
4.—Management of property—	
(*a*) Salary of Manager	17,603
(*a*[1]) ,, Assistant Managers	9,280
(*a*[2]) ,, Sub-Managers	5,248
(*b*) Establishment, travelling allowance and commission	1,01,708
(*c*) Survey settlement	91,062
(*d*) Construction and repairs of cutcherry buildings	22,651
(*e*) Special establishments	7,834
(*f*) Contingencies	28,485
5.—Law expenses—	
(*a*) Salary of establishment	20,602
(*b*) Legal Remembrancer's fees	776
(*c*) Other expenses	34,454
6.—Maintenance of proprietor—	
(*a*) Salary of guardian	3,600
(*b*) Allowance to proprietor and family ...	1,40,750
(*c*) Social ceremonies	35,081
(*d*) Religious ceremonies	15,543
(*e*) Doctor's fees and medicines	8,809
(*f*) Other expenses	17,370
(*g*) Debseba	89,853
(*h*) Salary of servants for the family ...	23,257
(*i*) Tankhas, allowances, &c.	95,195
7.—Education	6,159
8.—Miscellaneous—	
(*a*) District post assessment	12,721
(*b*) Municipal taxes	44,081
(*c*) Income-tax	3,425
(*d*) Rates	23,983
(*e*) Dispensaries	17,707
(*f*) Charities, including donations	43,816
(*g*) Maintenance in efficient condition of estates, buildings, &c.	1,23,903
(*g*[1]) Public Works establishment	4,189
(*h*) Improvement of land and property ...	23,752
(*i*) Chankidari tax	21
(*j*) Pay of sepoys, guards, &c.	18,303
(*k*) Stabling charges	18,348
(*l*) Philkhana	6,337
(*m*) Menagerie	8,968
(*n*) Petty sundries	583
(*o*) Goshala	8,390
(*p*) Sheep, &c.	191
(*q*) Lighting charges	6,780
(*r*) Gardens	11,198
(*s*) Cost of firing sunrise and sunset guns ...	585
(*t*) Press establishment	1,770
(*u*) Charges in connection with properties obtained by will and gift	8,234
(*v*) Raj Public Library	600
(*w*) Satya Sandhayajni Sabha	475
(*x*) Custody fee of Government promissory notes	128
(*y*) Refunds	2,176
(*z*) Takávi loan to raiyats	1,200
9.—Rates—	
(*a*) General rate under Government Management of Private Estates Act, X of 1892	22,021
(*b*) Rate for the audit of accounts by the Examiner of Local Accounts, Bengal	2,402
10.—Debts paid—Principal debt	3,023
11.—Investments—	
(*a*) In land	2,248
(*b*) In Government securities	14,839
12.—Suspense account—	
(*a*) Deposits refunded	1,60,659
(*b*) Advances made	80,160
13.—Cash balance at the close of the year	3,03,959
Total ...	52,90,039

As compared with the previous year, the closing cash balance shows an increase of Rs. 91,164, and the total disbursements a decrease of Rs. 2,75,867 chiefly under the head of construction and repairs of cutcherry buildings, payment of debts and deposits refunded.

32. There was an appreciable increase of expenditure during the year under each of the following headings:—

Headings.	Increase.	Main cause of increase.
	Rs.	
4(*a*). Salary of Manager ...	5,693	Increased rate of salary sanctioned for the Manager.
4(*c*). Survey-settlement ...	61,043	Payment of arrear dues on account of survey operations.
4(*e*). Special establishments ...	3,065	Entertainment of extra establishments for khas mahals and for work connected with the survey operations.
4(*f*). Contingencies ...	5,092	Purchase of iron safes. Cost of taking copies of survey registers of the khas mahals and payment of livery charges.

Headings.	Increase.	Main cause of increase.
	Rs.	
6(*b*) Allowance to proprietor and family ...	2,750	Increased rate of allowance sanctioned for the Maharaj Kumar.
6(*c*). Social ceremonies ...	20,160	Expenditure of a sum of Rs. 25,000 sanctioned for certain social ceremonies.
6(*f*). Other expenses ...	2,262	Purchase of furniture for the Rosebank house at Darjeeling.
6(*i*). Tankhas, allowances, &c. ...	8,202	Payment of arrear dues and new pensions sanctioned.
8(*b*). Municipal taxes ...	10,913	Payment of arrear taxes on Calcutta properties as well as the tax payable for elephants and horses.
8(*e*). Dispensaries ...	5,154	Purchase of English medicines from Europe.
8(*f*). Charities	6,477	Payment of Rs. 10,000 to Lala Lachmi Narain Khanna, father of the late Maharani, for construction of his house.
8(*g*). Maintenance in efficient condition of estates, buildings, &c. ...	60,144	Repairs to Aftab house at Alipore in the 24-Parganas and reconstruction of a part of Kapuria Chak and bazar at Burdwan.
8(*h*). Improvement of land, &c.	7,487	No explanation necessary.
8(*l*). Philkhana	3,298	Purchase of two elephants.

33. Besides the cash balance mentioned above, the market value of the Government securities and Railway debentures owned by the estate amounted to Rs. 14,32,924. The charges of management were 3·7 per cent on the current rent and cess demand. The Raj College, which was inspected by the Director of Public Instruction in December 1893, continues to be maintained efficiently. Out of 80 and 29 pupils sent up for the First Arts and Entrance Examinations, 27 and 16 respectively passed successfully. The number of boys sent up by the Vernacular School for the Middle Vernacular Scholarship Examination was three, of whom one passed. In addition to the above institutions, a Girls' School and a Sanskrit Tol at Burdwan and an English School at Kalna are maintained entirely by the estate. The number of boys sent up by the Kalna School for the Entrance Examination was 16, of whom 9 passed. The Raj Charitable Dispensary at Burdwan was inspected by the Inspector-General of Civil Hospitals, who remarked that it was doing excellent work. The charitable dispensary at Kalna as well as the dispensaries at Anantpur in Kujang and Kajlagurh in Sujamutha, which are solely maintained by the Raj, were properly managed. These dispensaries will for the future be under Government supervision.

Civil suits.

34. The total number of civil suits including rent suits pending was 859 against 346 of the previous year. Of the former 683 were decided in favour of the estate, and 23 against it, one was withdrawn and 152 remained pending at the close of the year. Of the 59 civil suits and 6 rent suits brought against the estate, 15 civil suits and 6 rent suits were decided against it and 15 civil suits in its favour, leaving 29 (civil suits) pending at the close of the year. Out of the cases decided against the estate, appeals have been preferred in nine cases and are still pending. No serious loss seems to have resulted from the decrees obtained against the estate. The total amount covered by civil suits was Rs. 1,83,410, of which Rs. 80,132 were realised, Rs. 2,195 deposited in Court, Rs. 2,501 remitted, and an instalment bond was accepted for Rs. 83, leaving a balance of Rs. 98,499. Out of this amount, Rs. 21,049 could not be realised as no assets of the judgment-debtors could be found.

GAYA.

35. *Tikari.—Manager, Mr. A. Ogilvy*, was on leave on half pay (Rs. 350) from the 25th April to the 25th November 1893, during which period Mr. W. Kemble, late of the I.C.S., officiated on the full pay of the post, viz., Rs. 700 per mensem. The estate consists of 183 mahâls, of which 147 with a rental of Rs. 4,51,983 are under direct management, and 36 mahâls with a rental of Rs. 2,58,093 are leased. Thus the total rental of the estate is Rs. 7,10,076

excluding the rental, Rs. 5,118, of seven houses. The demands due to Government and superior landlords, amounting to Rs. 2,55,042 and Rs. 45,114 respectively, were fully satisfied. The demand was raised by Rs. 18,256 owing to the good outturn of crops in certain *bhaoli* villages in Gaya. The current demand of rent and cesses due to the estate was Rs. 7,60,688, and the arrear demand amounted to Rs. 6,97,549. The collections aggregated Rs. 7,45,824,* or 98 per cent., on the current demand against 99·6 per cent. in 1892-93. The Commissioner remarks that the collections were hampered by the partial failure of the winter rice crop at the beginning of the year, and by a poor *rabi* harvest at the end. The *bhadoi* crop is also reported to have yielded a poor harvest. Remissions to the extent of Rs. 55,398 were granted chiefly on the ground of the poverty of tenants and of excess demands shown by mistake in the accounts of farmers. The outstanding balance was Rs. 6,55,133 classified as follows:—bad and irrecoverable Rs. 2,26,881, doubtful of recovery Rs. 77,672, and good and in process of recovery, Rs. 3,50,580. Applications for the remission of the bad and irrecoverable balances amounting to nearly a lakh of rupees, were submitted by the Manager within the year, but a little over half a lakh could be sanctioned by the Commissioner, the papers relating to the remainder being still under scrutiny. Since the close of the year further applications have been received by the Commissioner for the remission of about Rs. 66,000. The doubtful balance is principally due from certain farmers, who have not paid owing to disputes as to the estate's claim to an *abwáb* mentioned in previous years' reports. A large portion of it is also covered by decrees which cannot be executed for want of assets of the judgment-debtors. Out of the recoverable balance, Rs. 47,987 were not realizable before the close of the year, Rs. 1,38,757 are covered by civil suits and decrees and Rs. 1,07,355 by certificates.

* Excludes after adjustment the excess collections made in the previous year.

36. The debts due to the estate at the commencement of the year amounted to Rs. 2,99,367 to which Rs. 80,457 were added, making a total of Rs. 3,79,824. Of this sum Rs. 3,741 were recovered and Rs. 17,461 written off, having been either disallowed by courts or found irrecoverable for the extreme poverty of the debtors. The balance thus amounted to Rs. 3,58,622, of which Rs. 15,382 are said to be irrecoverable, and Rs. 45,616 are doubtful of recovery. The papers relating to the irrecoverable debts are being carefully examined by the Collector. The doubtful debts include Rs. 18,922 paid by the estate to meet the Government demands of joint estates for the default of the co-sharers. For the recovery of this amount efforts are being made to establish the estate's claim in the Civil Court. Rupees 6,872 are covered by a Civil Court decree against a judgment-debtor who has no assets, and Rs. 3,486 due from Dildar Hossein and Ram Narain Trivedy against whom suits are pending for the recovery of the debt, but in which success is doubtful as the estate's claim rests merely on oral evidence. The balance, Rs. 16,336, represents debts due by old debtors who have no property. The good debts amount to Rs. 2,97,624, of which Rs. 2,22,325 are covered by usufructuary mortgage bonds held by the estate and Rs. 64,137 represent the amount of a decree against Mussamut Janki Kuar of Narhan for mesne profits of the Shewhur property in North Bihar. Of the debts due from the estate, a sum of Rs. 10,722 was paid, and the balance still payable, amounting to Rs. 23,173, consists chiefly of debts which will be paid off when the usufructuary mortgage leases will expire.

37. Including the cash balance (Rs. 1,17,606) to the credit of the estate at the commencement of the year, the total receipts were Rs. 10,00,823; the disbursements aggregated Rs. 8,56,790; the closing balance was therefore Rs. 1,44,033, besides Government securities valued at Rs. 1,33,941, and railway shares for Rs. 10,000. The advances made amounted to Rs. 68,074, and those recovered to Rs. 1,01,743; in other words, the estate recovered in full, the advances made during the year, besides Rs. 33,669 recovered of old advances. These advances were principally for village irrigation works and for law expenses. The improvement made in the adjustment of old outstanding accounts, therefore, appears to be fairly satisfactory. The management charges (excluding the construction and repairs of cutcherry buildings which cost Rs. 7,001) amounted to Rs. 1,19,812, or 15·7 per cent., on the current demand against 13·4 per cent. in the preceding year; the increase is due to a number of villages which had previously been under farming lease, having come under direct management on the

bhaoli system, and to the payment of arrears of commission due to patwáris. The law expenses amounted to Rs. 21,417, or Rs. 5,372 less than in the previous year. The charges for the maintenance of the proprietor and family, and those for social and religious ceremonies, amounted to Rs. 1,09,226, which is nearly the same as in the previous year; Rs. 3,628 were spent on the education of the ward. The contributions to schools and dispensaries rose from Rs. 6,989 and Rs. 2,905 to Rs. 7,247 and Rs. 2,911 respectively, due to increased cost of maintenance of a High School and a dispensary at Tikari. For the maintenance of other buildings Rs. 15,433 were spent, against Rs. 20,088 in the previous year, and on works of improvement (gilandazi, sinking wells for irrigation, &c.) Rs. 39,288 were laid out against Rs. 26,350 of the previous year. Rupees 54,698 were advanced for survey and settlement expenses, and the charges for the feed and keep of the estate elephants, camels, horses and other livestock, amounted to Rs. 22,990 against Rs. 24,114 in 1892-93.

MURSHIDABAD.

38. *Kasimbazar.—Manager, Babu Bogolanund Mookerjea.*—As stated in paragraph 39 of the previous year's report, the settlement of pargana Sarail in Tippera was concluded in October 1892, but mistakes have been found in the records which are now being corrected. A nett increase of about Rs. 46,000 in the rental is expected to result from the settlement when completed. The survey-settlement of the mahals in Murshidabad, Burdwan, Birbhum and Rangpur has, on the recommendation of the local officers, been postponed for the present year. The demand of Rs. 1,00,129 due to Government for revenue and cesses was satisfied except Rs. 65 on account of cesses, which only became known after revaluation, at the close of the year. The rent and cess demand due to superior landlords, amounting to Rs. 11,492, was fully paid. A net increase of Rs. 6,147 in the rent-roll was obtained chiefly from two houses, Nos. 135 and 136, Canning Street, Calcutta, purchased for Rs. 2,30,000, excluding costs. The annual income of the houses is Rs. 14,700. The rent and cess collections amounted to Rs. 1,96,765, or 55·9 per cent. on the current demand of Rs. 3,51,491, as against 93 per cent. in 1892-93. This low percentage is mainly due to unprecedented floods of unusually long duration in pargana Sarail, which not only destroyed the crops, but caused serious damage to houses and the death of a large number of cattle. In this pargana which is the largest property of the ward, the collections were only 34·3 per cent., while in the portions of the estate in Murshidabad, Burdwan, Birbhum and Rangpur they were above 100 per cent. on the current demand. The Manager, however, expects to reduce the heavy balance of Rs. 4,23,038 if the present year is a favourable one. The debts due to the estate increased from Rs. 1,117 to Rs. 4,083, principally on account of law costs and interest. The cash balance at the commencement of the year was Rs. 2,26,334. The receipts during the year amounted to Rs. 6,36,945, including Rs. 17,486 on account of interest on Government securities, Rs. 1,77,230 on account of securities sold for payment of part of the purchase-money of the two houses above mentioned and Rs. 2,39,761 shown under heading "Suspense account." The disbursements aggregated Rs. 8,38,255, including Rs. 2,43,751 under the head of "Suspense account." The year closed with a reduced cash balance of Rs. 25,024. The nominal value of the Government securities belonging to the estate is Rs. 2,91,100, including securities for Rs. 7,000 inherited by the minor from his grand-aunt, Srimati Kasiswari Devi and those for Rs. 2,000 purchased during the year. The percentage of cost of management was almost identical with that in the preceding year, viz., 17·2 per cent. on the current demand. The law charges decreased from Rs. 11,445 to Rs. 10,073, of which Rs. 2,662 represent the cost of establishment. The allowances for the maintenance of the proprietor and family, including the charges for social and religious ceremonies, were Rs. 92,797, as against Rs. 1,21,867 in 1892-93, the decrease being due to the large expenditure in the previous year on account of the ward's marriage. During the year Rs. 8,000 were spent for the *sradh* ceremony of Srimati Kasiswari Devi, from whom the minor inherited, in addition to the Government securities abovementioned, some *jots* and gardens and a dwelling-house. A large expenditure had also to be incurred in consequence of the removal of the minor's mother to Calcutta on account of serious illness. The cost of the minor's education has increased from Rs. 2,583 to Rs. 9,388, the increase being due to Mr. C. A. Turton's appointment on Rs. 500 per mensem

as European companion to the minor. The grant for the support of schools has slightly decreased from Rs. 6,149 to Rs. 5,805, while the contributions in aid of dispensaries have increased from Rs. 5,865 to Rs. 6,291, the increase being due to the opening of the female hospital at Berhampore. The expenditure on buildings amounted to Rs. 21,358, the major portion of which was spent on the construction of a *thakurbari* and office buildings at Rangpur and a second storey to the Gorabazar house. A large portion of the Kasimbazar buildings is reported to be in a dilapidated state and to require either reconstruction or pulling down. The Commissioner has decided that as the minor will come of age in a few years it is better to leave the matter for him to settle, though the old buildings will have to be pulled down, and as he has no separate house, it will be probably necessary to have a new one built for him He has ordered estimates for the former work to be submitted. Rupees 12,222 were laid out principally in the excavation or re-excavation of tanks in Murshidabad and Birbhum. In consequence of the floods in Sarail the demands for loans among the agricultural classes to purchase cattle and food-grains were numerous. In order to enable the tenants to tide over their difficulties, grants of Rs. 5,000 for gratuitous relief and Rs. 8,000 for agricultural loans were sanctioned.

39. *Khagra.—Manager, Mr. T. W. Tweedie.*—The whole of the revenue and cesses due to Government, amounting to Rs. 1,77,376, was paid. The rental of the estate, which was at the date of assumption of charge Rs. 2,46,266, was raised to Rs. 2,51,705 by settlements. The year opened with an arrear rent and cess demand due to the estate amounting to Rs. 1,81,822, and the current demand was Rs. 2,76,380, including Rs. 3,906 on account of interest. The collections amounted to Rs. 2,82,899, or over 102 per cent. on the current demand. Remissions were granted to the extent of Rs. 49,013, principally on account of irrecoverable items due from the late proprietor's time. The outstanding balance was Rs. 1,26,290, of which Rs. 54,931 were due before the assumption of charge of the estate and Rs. 71,359 accrued during Government management. Of the total balance, Rs. 20,000 are bad and irrecoverable, Rs. 20,279 were not realisable before the close of the year, but have been since realised, Rs. 3,500 are doubtful of recovery and the remainder is in course of realisation. The debts due to the estate at the date of assumption of charge have now been ascertained and reported to be Rs. 45,786, and Rs. 3,204 accrued during the year on account of interest and law costs; Rs. 6,181 have been recovered, and the balance outstanding was Rs. 42,809, of which Rs. 11,642 are good and in process of recovery. The claims against the estate when charge was assumed were Rs. 28,600, and they have been reduced to Rs. 3,504. The late proprietor left cash amounting to Rs. 13,600, which was increased to Rs. 18,228 on the 31st March last. The recurring charges of the estate in accordance with the revised scheme, which has been sanctioned, amount to Rs. 2,23,000. Deducting this sum from the current rent and cess demand of Rs. 2,72,474, the net income of the estate is about Rs. 49,500. For the purposes of collection the estate has been divided into four circles. The establishment for management has been revised, and the total sanctioned charges, including travelling allowance and contingencies, amount to Rs. 20,232, or 7·4 per cent. on the demand. After consulting the local officers, the Board have decided that the question of undertaking the survey and settlement of the estate under Chapter X of the Bengal Tenancy Act should be postponed for at least a couple of years. The estate contributes Rs. 12 and Rs. 15 per mensem, respectively, towards the maintenance of the Middle English School at Bhariadangi and the charitable dispensary at Kishanganj. PURNEA.

40. *Syudpur.*—This estate is managed by the Collector with the assistance of a Deputy Collector who is in direct charge. The Government demand (Rs. 1,16,666) was fully paid. The collections aggregated Rs. 1,78,423, or 94·4 per cent., on the current demand of Rs. 1,88,933, as against 99·3 per cent. in 1892-93; this unsatisfactory result is attributed to successive years of bad harvest. The remissions amounted to Rs. 4,484 on account of loss of crops, insolvency of debtors, &c. Of the balance of Rs. 1,16,552, the sum of Rs. 65,582 was realized after the close of the year, Rs. 28,774 and Rs. 2,204 are covered by certificates and instalment bonds, respectively, and the remainder is being realized without coercive measures. The debts due to the estate increased from Rs. 603 to Rs. 2,709 on account of costs of certificates. The KHULNA.

year closed with a cash balance of Rs. 6,310. In consequence of shortness of funds Rs. 45,000 out of Rs. 60,000 were credited to the Mohsin Fund.

24-Parganas. 41. *Bhawánipur.—Manager, Babu Durga Das Bose.*—The demand due to Government, amounting to Rs. 49,086, was satisfied, Rs. 49,017 by cash payment and Rs. 69 by adjustment of the amount due from Government, on account of an abatement of revenue. Of the demand of Rs. 32,206 due to superior landlords, Rs. 30,913 were duly paid and Rs. 773 remitted, leaving a balance of Rs. 520 unpaid, partly on account of the superior landlords refusing to accept the estate's share without that of the co-sharers, and partly owing to an adjustment of the estate's claims against the superior landlords. The demand due to the estate amounted to Rs. 4,13,413, viz., Rs. 1,63,789 current and Rs. 2,49,624 arrear. The collections were Rs. 1,96,340, or 119·8 per cent. on the current demand, against 105·2 per cent. in the previous year. Rupees 23,820 were remitted as irrecoverable, being partly fictitious balances carried forward from the time of the late proprietor, and partly on account of death and desertion of tenants, &c. The outstanding balance was thus reduced to Rs. 1,93,253, of which Rs. 24,105 have been remitted since the close of the year, and statements are under preparation for the remission of a further sum. The recoverable balance amounts to Rs. 1,47,953. Of the debts due to the estate, Rs. 6,052 were recovered and Rs. 303 written off, leaving a balance of Rs. 1,788, including bad debts amounting to Rs. 124. The full amount (Rs. 917) of debts ascertained during the year to be due by the estate was paid. The management charges bear a percentage of 13·2 on the current demand, against 13·8 of the preceding year. The high percentage is due, as explained last year, to payment of arrears of commission due to gumáshtas for previous years and of travelling charges of amla in connection with law suits, which had hitherto been debited to law expenses. The legal charges were reduced from Rs. 14,556 to Rs. 9,478. Rupees 12,104 were spent on works of improvement, out of which Rs. 10,119 were devoted to the clearance of jungle for the purpose of improving the Sunderban lots. A new dispensary has been opened at Mansa in Khulna, to which the estate contributes Rs. 5 per mensem. Government securities were purchased for Rs. 32,920, thus raising the value of the securities belonging to the estate to Rs. 1,15,994. A further sum of Rs. 5,005 was invested in the purchase of thika jamas and other interests in land in execution of certificate decrees. The estate had in addition a cash balance of Rs. 35,626 at the close of the year.

Dinajpur. 42. *Maldwar.—Manager, Babu Rasik Lal Ghose.*—The Government demand (Rs. 74,854) was satisfied. An increase of Rs. 798 to the rental was effected partly by settlements of fallow lands and partly by re-settlements of fisheries. The collections amounted to Rs. 1,62,931 or 109·8 per cent. on the current demand of Rs. 1,48,378. Remissions were granted to the extent of Rs. 33,037 chiefly on account of deaths, poverty and desertion of tenants and relinquishment of holdings. The balance amounts to Rs. 1,22,868, a large portion of which could not be collected in consequence of the failure of the *rabi* crop from drought during the last quarter of the year. Rupees 12,837 were collected within the year, but not remitted to the treasury until after its close. Rupees 26,678 are shown as bad and irrecoverable, and applications for remission will be submitted by the Manager after local enquiry. Rupees 2,721 were recovered on account of debts due to the estate, and Rs. 2,471 were left outstanding. Rupees 5,322 were recovered from tenants as their share of the cost of the survey-settlement operations. The charges of management were reduced from 11·5 per cent. on the current demand in 1892-93 to 10·8 per cent. in 1893-94. The law charges decreased from Rs. 4,661 to Rs. 3,351, of which Rs. 676 represent the cost of establishment. The daughter of the late proprietor of the estate has been married, the expenditure sanctioned for the ceremony being Rs. 10,000. The charges for the education of the wards increased to Rs. 4,002 in consequence of their removal to Dinajpur. The year closed with an increased cash balance of Rs. 75,243, besides Government securities valued at Rs. 26,145.

Khulna. 43. *Satkhira.—The Manager, Babu Moti Lal Pramanik,* has resigned since the close of the year and has been succeeded by Babu Srinath Chatterjee, Assistant Manager of wards' estates in Chittagong, on a salary of Rs. 150 per mensem. The demand (Rs. 72,586) due to Government was almost satisfied. There was a balance of Rs. 257, of which Rs. 95 fell due after the close of the year, and the

rest is nominal and awaiting adjustment. Of the demand (Rs. 90,110) due to superior landlords, Rs. 49,728 were paid, leaving a balance of Rs. 40,382, the greater portion of which is adjustable with the 10-anna co-sharers by a set off of account, as the ward's estate has similar claims against them. The adjustment of these accounts is reported to be a matter of considerable difficulty. The Commissioner has, however, directed the Subdivisional Officer of Satkhira to have the adjustment made at an early date. The current demand due to the estate was Rs. 1,46,135, which added to the arrear demand, amounting to Rs. 2,94,342, brought the total demand up to Rs. 4,40,477. Out of this Rs. 1,37,048, or 93·8 per cent., on the current demand were collected and Rs. 556 remitted, leaving a heavy balance of Rs. 3,02,874. The Commissioner writes:—

"The balances accumulated from the time of the late proprietor, and it could not yet be ascertained what portion of the amounts were actually due and recoverable. It is noticed in the Manager's report that enquiry has brought to light cases in which the arrear demands were realized under civil suit decree without crediting them to the personal accounts of the tenants. I will ask the Collector to report further on this point. Several items are said to have been kept hanging on for years, though the tenants have long ceased to hold the lands, which are now lying fallow or resettled with a different person, without writing off the original tenants' accounts. Portions of the balances have also become irrecoverable owing to diluvion of the holdings or desertion or insolvency of the tenants and other reasons.

"A correct estimate of the recoverable portion of these balances can only be formed when a clear balance sheet has been prepared by classifying the recoverable and irrecoverable balances after careful enquiry into each tenant's accounts throughout the seven districts of Khulna, Jessore, Nadia, 24-Parganas, Hooghly, Midnapore and Birbhum, in which the estate has property. This yet remains to be done. Endeavours are being made to expedite the enquiry."

The correct amount of debts due to the estate at the date of assumption of charge is Rs. 14,478, which has increased to Rs. 15,244, of which Rs. 9,953 are good and in process of recovery. The debts due by the estate when charge was assumed were Rs. 2,42,439, and they have been reduced to Rs. 2,37,705. The year closed with a cash balance of Rs. 9,840. In regard to the affairs of the estate generally the Commissioner has recorded the following remarks:—

"The affairs of the estate are on the whole still in the greatest possible disorder, and much remains to be done to bring it into proper working order * * * * * * * * * * Nothing is so important to the material interest of the estate as a very close and vigorous supervision into all its affairs, and the following points require to be dealt with at once in the interests of the estate:—(1) thorough local enquiry about arrears of rent; (2) reorganisation of the mufassal establishment; (3) immediate payment of all petty debts; (4) payment of the main debt to Raja Srinath Roy by means of borrowing at a reduced rate of interest; (5) sale of some portions of the estate to meet the debts; and (6) the introduction of a better system of collection. The collections when compared with the result of the previous year are not very unsatisfactory. More than the nominal annual demand has been realized during the year, including the amount realized but not accounted for, resulting in the liquidation of certain pressing petty debts and the payment of the full amount of interest of the principal debt, amounting in all to Rs. 22,591, after satisfying the revenue and rent demand and meeting other unavoidable and recurring charges. If this is kept up for a few years more, the prospect is fairly favourable, although nothing can be done in the matter of improving the property for some time to come."

The Board fully endorse these remarks and expect the new Manager to show steady progress in bringing the affairs of the estate into thorough working order.

CUTTACK.

44. *Kanika.—Manager, Syud Sakhawat Hossein.*—The settlement of the estate has been completed and brought into force from the beginning of the year 1301 *Amli, i.e.*, September 1893. The result of the settlement is reported to be an increase of Rs. 22,598 over the rental previous to settlement. The Government demand (Rs. 27,525) was satisfied. The collections which aggregated Rs. 1,61,258, or 116·4 per cent. on the current demand of Rs. 1,38,542 (12 annas of which was according to the new settlement), are creditable to the Manager. Nearly the whole of the outstanding balance of Rs. 6,110 is good and in course of realisation. The expenditure on buildings was Rs. 13,368, of which Rs. 3,000 were spent in the construction of amla's quarters at Ganja and Rs. 2,953 for the Raja's new residence at Cuttack. The charges on account of schools and dispensaries increased to Rs. 2,293 and Rs. 2,019 respectively. Works

of improvement, chiefly repairs of embankments and construction and repairs of roads, cost Rs. 18,275. Rupees 6,000 were expended for the *sradh* of Rani Sulakhana Patmahadei, mother of the late Raja. At the commencement of the year it was found necessary to sell Government securities to the nominal value of Rs. 15,000, but during the year securities for Rs. 20,000 were purchased, thus raising the value of the securities belonging to the estate to Rs. 1,10,286. When the year closed, there was an increased cash balance of Rs. 86,355.

BACKERGUNGE. 45. *Dakhin Shahbázpur.—Manager, Babu Shoshi Kumar Dutt.*—During the year two other estates in Backergunge were brought under the Court of Wards and placed under Babu Shoshi Kumar Dutt, whose head-quarters have been removed from Doulatkhan to Barisál. He has been appointed General Manager of the wards' estates in the district on an increased salary of Rs. 500, and allowed an Assistant Manager, Babu Basanta Kumar Guha, on Rs. 200 per mensem. The settlement of the Dakhin Shahbázpur estate would have been completed by the end of 1893-94, but for the damage done to some of the records by the cyclone of October 1893. It is expected, however, that the operations will soon be brought to a close. The demand Rs. 46,588 due to Government was satisfied, excepting Rs. 77, which remained unadjusted. Of the demand (Rs. 37,169) due to superior landlords, Rs. 5,180 are shown as a balance which accrued in some cases owing to remissness on the part of superior landlords, and in others owing to disputes as to the person or persons to whom the amounts are payable, and the amounts that should be paid. An increase of Rs. 1,011 in the rental was caused by the settlement of ferries, and by the purchase of under-tenures in execution of decrees. The collections (including Rs. 4,910 realised within the year but not remitted to the treasury until after its close) amounted to Rs. 1,28,248, or 102·8 per cent. on the current demand of Rs. 1,24,655, against 111 per cent. in the previous year. The falling of is attributed to the loss suffered by the tenants from the cyclone. The remissions (Rs. 18,895) consisted of sums barred by limitation before the estate was placed under the Court of Wards, rents of lands diluviated or due from poor tenants and fictitious demands. The balance, after excluding the sum of Rs. 4,910 above referred to, is Rs. 86,697, or over 69 per cent. on the current demand. Of the balance, Rs. 50,758 are good and in course of realisation, the remainder being irrecoverable or doubtful of recovery. Rupees 6,130 were incurred on account of costs in certificate cases and in execution of decrees; Rs. 6,138 were recovered and Rs. 598 written off; the balance of debts due to the estate was Rs. 10,577, of which Rs. 4,995 are said to be recoverable. The charges of management have been reduced from 14·1 to 12·9 per cent. on the current demand. A further reduction is expected by the revision of the scheme of joint management of the estates which is under the consideration of the local officers and by the settlement when it is completed. The Government has filed a suit against the estate in regard to char Dampier. This suit will finally settle the eastern boundary of the estate. The proprietors were paid Rs. 42,916 from the surplus profits of their estate, and the year closed with a reduced cash balance of Rs. 13,769.

MIDNAPORE. 46. *Basudebpur.—Manager, Babu Priya Nath Ganguli*—In paragraph 43 of the previous year's report it was stated that the financial condition of this estate was desperate, and that the result of the discussion between the Board and the local officers for extricating the estate from its liabilities, which amounted to Rs. 3,18,097 on the 31st March 1893, was the conclusion that the only effectual remedy was the sale of the greater part of the property. Sale advertisements were accordingly published and negotiations were entered into with certain capitalists, but offers were received only for the malikana share of the ward in the Majnamutha estate and for a house in Midnapore. This unfortunate result was mainly due to the opposition of the family of the minor. By the will of the late proprietor his widow has power to sale any property of the estate, and taking her stand on this she attempted to dissuade intending purchasers, and went even so far as to threaten to bring a civil suit against any one who may purchase the properties advertised. Under the circumstances there was no alternative but to order the release of the estate which the mother of the ward had herself applied for. The release took effect from the 20th March 1894. The ward's share in mahál Jalamutha has, however, been attached under clause 2 of section 23, Act IX (B.C.) of 1879, for the recovery of the

balance of revenue due from it. It is expected that the balance will be realised and the mahál released from attachment before the close of the current year. The revenue and cess demand (Rs. 70,083) due to Government was satisfied excepting Rs. 8,529, of which Rs. 29 are not actually due, as the amount has been paid by one of the co-sharers, Rs. 4,000 have been paid since the close of the year and the remainder was due from mahál Jalamutha on account of the kist of January 1894. Of the rent and cess demand (Rs. 6,203) due to superior landlords, Rs. 1,827 are shown as a balance, a part of which is due to the estate itself on account of *nij-jot* and *peshkas* lands and was pending adjustment of accounts, and a part could not be paid for want of funds. The arrear rent and cess demand due to the estate at the commencement of the year was Rs. 1,04,598, and the current demand was Rs. 1,17,459. The collections amounted to Rs. 97,973, or 83·4 per cent. on the current demand, against 78·9 per cent. in the previous year. The balance was Rs. 1,24,084, of which Rs. 3,264 were collected before the release of the estate, but not adjusted in the accounts, and nearly the whole of the remainder is said to be due from tenants in reduced circumstances in consequence of loss of crops in the year under report, as well as in previous years. The debts due to the estate increased from Rs. 7,687 to Rs. 8,981. A sum of Rs. 17,776 was paid on account of debts due by the estate, and the unpaid balance was Rs. 3,15,832. The closing cash balance was Rs. 1,590.

GAYA.

47. *Deo.—Manager, Munshi Bhuan Lal* went on three months' privilege leave from the 19th December 1893 and died in January 1894. Babu Jogendra Chandra Bhanja, Sub-Deputy Collector, was in charge from the 19th December 1893 to the 16th of January 1894, when Mr. A. Hume was appointed to act as Manager. Mr. R. E. Howard was eventually appointed to the substantive post which he joined on the 24th March 1894. He has also been appointed as Manager of the Chandragurh estate. His salary is Rs. 400 per mensem, of which Rs. 350 and Rs. 50 are paid by the Deo and Chandragurh estates, respectively. The demand of Government revenue and cesses, amounting to Rs. 23,106, was fully paid. The rental of the estate was reduced by Rs. 11,713, in consequence of the sale of a portion of the property for the liquidation of debts. The collections amounted to Rs. 1,16,586 or 101·6 per cent. on the current demand of Rs. 1,14,723, against 90·6 per cent. in the preceding year. The balance was Rs. 1,06,813, of which Rs. 15,685 are classed as irrecoverable, Rs. 47,832 as doubtful of recovery and Rs. 43,296 as good and realisable. The percentage (9·7) of cost of management on the current demand is almost the same as in the previous year. The law expenses increased by Rs. 1,150 on account of the payment of arrear fees due to some pleaders. Besides the usual allowance of Rs. 15,000 to the Raja for the maintenance of himself and his family, Rs. 5,000 more were paid to him for the *sradh* ceremony of his mother. Rupees 3,929 was laid out on irrigation works. A sum of Rs. 2,72,000 was borrowed from Government on the 13th November 1893 at 4½ per cent. interest for clearing off the usufructuary mortgage debt due to Babu Kameswar Prasad, and certain villages were sold for Rs. 1,53,432. With these sums and the general savings of the estate, debts amounting to Rs. 4,53,785 were paid, and a reduction of Rs. 6,435 was effected by compromise with one of the creditors, leaving a balance of Rs. 5,80,542, including the whole of the loan of Rs. 2,72,000 taken on the 13th November 1893 and Rs. 1,38,152, the balance of the loan of Rs. 4,00,000 previously taken from Government on the 5th December 1891. The interest on the loans has been duly paid. The cash balance at the close of the year amounted to Rs. 44,713.

SINGHBHUM.

48. *Dhalbhum.—Manager, Babu Moti Lal Mookerjee.*—The estate comprises pargana Dhalbhum in Singhbhum and pargana Ambikanagar in Bankura. The latter pargana is held under an ijára or usufructuary mortgage lease on consideration of a loan of Rs. 1,23,000. The suits relating to the succession of the estate were lately decided in appeal by the High Court in favour of Satrughan Dhal, the great grandson of Kinu Dhal, who has been treated as the heir to the estate and whose name is registered as the proprietor under Act VII (B.C.) of 1876. The senior widow of the late proprietor, Ram Chandra Dhal Deo, has preferred an appeal against the High Court's decision to the Privy Council. The Manager's head-quarters have been removed from Chaibassa to Ghatsilla, the latter place being the centre of the estate. The Government demand (Rs. 16,057) was fully satisfied. A net increase of

Rs. 3,525 in the rent-roll was chiefly due (1) to reversion to direct possession of a number of villages on the expiry of the term of a usufructuary mortgage lease held by one Durga Dhan Sahu, (2) to a number of villages previously held by pradhans having come under direct management after they had been ejected under decrees of Court, (3) to the settlement of certain *nyabadi* villages and of villages remeasured and reassessed owing to errors and omissions in the former settlement, and (4) to the release of the assignment of the rental of certain villages in pargana Ambikanagar. The collections amounted to Rs. 70,246, or 83·6 per cent., on the current demand, Rs. 84,031, against 93 per cent. in the preceding year. This unsatisfactory result is due partly to the recusancy of certain sardar ghatwals and partly to the bad outturn of rice crops in consequence of the ravages of an insect pest. Out of the balance (Rs. 1,14,918) due on account of pargana Dhalbhum, Rs. 17,459, the bulk of which is covered by decrees of Court or represents arrears which accrued subsequent to the date of decrees, are bad and irrecoverable, as the defaulters, mostly ghatwals, have no property, by the sale of which the arrears could be recovered, Rs. 25,968 are covered by decrees of Court chiefly against ghatwals and are in course of realisation by the execution of the decrees and Rs. 4,813 are due by the sardar ghatwal of Pairagori, and will be recovered from him as soon as he has received his mukarrari patta. The non-realisation of the residue is attributed to the unsatisfactory outturn of the rice crop. As regards the balance (Rs. 50,474) due on account of pargana Ambikanagar, the Manager reports that a portion, amounting to Rs. 12,420, is nominal, as it represents rents, &c., of a number of villages in the possession of certain creditors of the former proprietor under genuine mortgage deeds, whereas in the rent-roll attached to the ijára lease they are shown as free of all encumbrances, and that a considerable portion of the balance is covered by pending suits and decrees which are under execution. The balance of debt due by the estate at the close of the previous year was Rs. 1,64,673, to which Rs. 5,357 were added on account of interest; the payments amounted to Rs. 16,985; the outstanding balance was therefore Rs. 1,53,045. This balance could not be further reduced owing to certain creditors not being able to produce the necessary powers-of-attorney or proof of transfer to them of the debts registered in favour of the original creditors. After paying all the recurring charges the year closed with a cash balance of Rs. 25,319. On application made by the Manager under section 38 of the Indian Forest Act, nine blocks of the estate's forest were notified under section 4 of the Act as reserved or protected forests. The settlement of these forests under Chapter II of the Act is in progress under a special Forest Settlement Officer, Maulvi Nazimuddin Ahmed, Deputy Collector. Raja Sir Sourendra Mohan Tagore, Kt., C.I.E., of Calcutta, who has purchased the proprietary rights in pargana Ambikanagar, has made an application which is under consideration for a sub-lease of the pargana on certain conditions.

CHITTAGONG.

49. *Raj Krishna Bannerjee.—Manager, Rai Káilas Chándra Dás Bahadur.*—The demands due to Government and superior landlords, amounting to Rs. 55,914 and Rs. 7,110 respectively, were satisfied. An increase of Rs. 1,344 in the rent-roll was obtained from settlements. The collections aggregated Rs. 75,604, or 101·4 per cent., on the current demand of Rs. 74,547. The balance (Rs. 6,866) is being gradually realized. The proprietors were paid Rs. 3,057 as the profits of their estate. The cash balance was Rs. 2,055.

DINAJPUR.

50. *Shankarpur.—Manager, Babu Sarat Chándra Roy.*—The Government demand (Rs. 33,491) was paid. Of the demand (Rs. 758) due to superior landlords, Rs. 116 are shown as a balance, the greater part of which is due from the portion of the estate in Hooghly and will be adjusted in the current year. There was a decrease of Rs. 417 in the rental, owing to abatements of nominal demands. The collections were Rs. 67,907, or 97·2 per cent., on the current demand, Rs. 69,875, as against 100·1 per cent. in the previous year. More than half of the balance (Rs. 16,345) is good and in course of realization. Rs. 1,230 were recovered from the tenants on account of their share of the cost of the survey and settlement operations. The litigation in the High Court for letters of administration to the estate of the late ward is still pending. The adoptive mother of the heir recognized by the Court of Wards is contesting the suit on behalf of her son, and the cost which is being defrayed from the

funds of the estate has amounted to Rs. 21,235, of which Rs. 11,000 were paid during the year. She has recently proposed to put an end to the litigation by entering into an amicable compromise with the opposite parties in the suits pending in the High Court. The ward's dwelling house at Bally was thoroughly repaired at a cost of over Rs. 5,500. The cash balance, which was Rs. 28,515 at the commencement of the year, was increased to Rs. 49,099 at its close. The estate also possesses Government securities to the value of Rs. 3,633.

NOAKHALI.

51. *Courjon.—Manager, Babu Upendra Chándra Dutt.*—The demand (Rs. 41,435) due to Government was satisfied. Of the demand (Rs. 275) due to superior landlords, Rs. 10 were remitted, and the remainder was paid. A net decrease of Rs. 476 in the rental was caused by diluvion of lands. The collections amounted to Rs. 63,279, or 93·0, per cent., on the current demand, Rs. 68,025, as against 100·2 per cent in the preceding year. The falling off is due to the failure of crops and subsequent mortality of cattle and damage caused by the cyclone of the 22nd October 1893. The balance was Rs. 15,267, of which Rs. 1,246 are reported to be irrecoverable or doubtful of recovery, the rest being good and in course of realization. Rupees 1,263 were recovered on account of debts due to the estate, and the balance left outstanding was Rs. 488 only. During the year Miss Courjon, with the consent of the Court of Wards, took a loan of Rs. 20,000 at 6 per cent. interest per annum on the mortgage of her house No. 29, Theatre Road, Calcutta. The interest (Rs. 900) which accrued on this loan for nine months ending the 21st March 1894, was paid. The maintenance allowance of Miss Courjon who is in Europe is Rs. 7,200 per annum, of which Rs. 2,400 were paid. The estate contributed Rs. 200 to the fund for the relief of distress caused by the cyclone. Rupees 2,307 were spent on the thorough repairs of the out-offices attached to the house in Theatre Road. The year closed with a cash balance of Rs. 6,097.

BHÁGALPUR.

52. *Sukraj Rai.—Manager, Mr. J. H. Lewis.*—The Government demand on account of revenue and cesses, amounting to Rs. 21,661, was paid. Of the demand (Rs. 5,808) of rent and cesses due to superior landlords, Rs. 110 are shown as a balance; a portion is nominal and will have to be written off and the remainder was offered to, but not accepted by, the superior landlords. The collections of rent and cesses due to the estate aggregated Rs. 66,191, or 102·5 per cent., on the current demand of Rs. 64,551, as against 125 per cent. in the preceding year. The remissions amounted to Rs. 20,066, nearly the whole of which was due from one Badan Chand Das on account of a decree obtained against him before the estate came under the Court of Wards, but it was found impossible to realise anything from him. The outstanding balance was Rs. 27,822, nearly half of which was due before the assumption of charge of the estate by the Court, and is reported to be bad and irrecoverable. Debts due to the estate, amounting to Rs. 20,005, were remitted, and the outstanding balance was reduced to Rs. 16,477, more than two-thirds of which are said to be good and recoverable. Nearly the whole of the balance (Rs. 17,134) of debts shown as due by the estate represents security money deposited by lessees, and will be set off against the claim of the estate when the leases fall in. The cost of management increased from 13·4 per cent. on the current demand in the previous year to 15·5 per cent. in the year under report, the increase being due to the payment of the travelling allowance bills of the establishment for previous years and to larger expenditure on account of contingencies. Rupees 600 were invested in the purchase of mahál Adjodhayagar. The year closed with an increased cash balance of Rs. 21,594. The expenditure of Rs. 97 on works of improvement was clearly insufficient.

DARBANGA.

53. *Paigumberpur.—Manager, Mr. C. N. Crichton.*—The demands due to Government and superior landlords, amounting to Rs. 7,038 and Rs. 366, respectively, were fully paid. The year opened with an arrear demand due to the estate, amounting to Rs. 1,71,431, and the current demand was Rs. 59,966. The collections aggregated Rs. 32,681, or 54·4 per cent., on the current demand. The outstanding balance was Rs. 1,98,716, of which Rs. 41,118 were due when the estate was taken in charge on the 16th May 1892 and Rs. 1,57,598 have since accrued. It is reported that the Manager has not yet been able to prepare a satisfactory rent-roll, and that of the total balance, Rs. 67,945 are barred by limitation, Rs. 33,886 are doubtful of recovery and the remainder is recoverable. The debts (Rs. 4,406) due to the estate on the date of assumption of charge stood at Rs. 4,118 at the close of the year. The claims against the estate on

the date of assumption of charge were Rs. 75,026. In order to satisfy the decrees obtained by certain creditors against the estate, two loans of Rs. 51,500 and Rs. 24,000 were taken in the previous year from Mr. Macleod and Rai Shib Chandra Banerjee, Bahadur. The interest which accrued during 1892-93 and 1893-94 on the total debts was Rs. 13,259, and fresh debts, amounting to Rs. 1,215, were incurred. The total liabilities thus amounted to Rs. 1,65,000, of which Rs. 85,128 have been paid in two years, leaving a balance of Rs. 79,872, or Rs. 4,846 more than the claims against the estate when it was taken in charge. The year closed with a cash balance of Rs. 6,444. The revised schedule of assets, liabilities and regular expenditure of the estate, referred to in paragraph 59 of the previous year's report, has not yet been received. The Collector's attention has been drawn to the unsatisfactory management of this estate, and he has been requested, after making a thorough inspection of the Manager's office, to submit a complete report as to the efficiency of the Manager.

SHAHABAD. 54. *Chándra Kumar.—Manager, Mr. A. Mackintosh.*—The whole of the Government demand (Rs. 17,171) was paid. The rental was reduced by Rs. 1,691 chiefly on account of the sale of two villages, Jaipur, Nos. 1 and 2, for Rs. 24,000 for the liquidation of the debts of the estate. The collections (Rs. 52,401) were 92·3 per cent. on the current demand (Rs. 56,776) against 112·7 per cent. in the previous year. The estate is reported to have a very bad class of tenantry to deal with in pargana Bhojpur, who are persistent defaulters, seldom paying their dues without being sued. After deducting remissions of Rs. 11,217, the outstanding balance was Rs. 1,05,623, of which Rs. 64,495 are bad and irrecoverable and Rs. 4,301 doubtful of recovery. The debts due to the estate increased from Rs. 11,652 to Rs. 12,321. The results are disappointing; it is hoped that an improvement will be shown in the current year. The debts due by the estate on the 31st March 1893 were Rs. 2,03,588 principal and Rs. 9,751 interest. The payments amounted to Rs. 90,613; the balance was, therefore, Rs. 1,22,726. The management charges show a reduction from 16·2 per cent. on the current demand in 1892-93 to 14·3 per cent. in the year under report. The cash balance at the close of the year was Rs. 17,264. The Government securities which were to the credit of the estate, were sold during the year for Rs. 23,585 for the liquidation of debts

MIDNAPORE. 55. *Malighati.—Manager, Moulvi Afzul-uddin Ahmed.*—The Government demand (Rs. 20,166) was fully paid. Of the demand (Rs. 8,485) due to superior landlords, the balance shown in the accounts is Rs. 86, of which Rs. 74 will have to be written off, and the remainder could not be paid owing to the non-settlement of the right and title of the superior landlord. The rental was abated by Rs. 478, chiefly on account of a tenure which has gone out of possession of the Court of Wards. The collections have improved, being 96·2 per cent. on the current demand of Rs. 56,198, against 89 per cent. in the previous year. Remissions were granted to the extent of Rs. 13,908, consisting principally of sums due from the late proprietor's time and from insolvent debtors. The whole (Rs. 29,349) of the balance, excepting Rs. 5,744, is good and in process of recovery. A further reduction has been made in the cost of management from 14·2 to 13·6 per cent. on the current demand. Rupees 7,602 were invested in Government securities, thus raising the value of the securities belonging to the estate to Rs. 22,008. Rupees 1,021 were laid out on works of improvement against Rs. 896 in 1892-93.

HAZARIBAGH 56. *Dhanwar.—Manager, Mr. E. B. Clair Smith.*—The demands against the estate on account of revenue, rent and cesses, amounting to Rs. 14,796, were satisfied. A net decrease of Rs. 59 in the rent-roll was caused partly by the abatement of rent of lands diluviated and partly to the return to the proprietor of two villages which the estate held in mortgage. The percentage of collections on the current demand (Rs. 54,199) was 98·8 against 96·4 in 1892-93. Nearly the whole of the balance (Rs. 14,148) is good and in course of realization. The charges under the head of "Education" were Rs. 5,955, against Rs. 4,630 in the previous year; the increase being due to the removal of the ward's second son to Giridih. Rupees 8,432 were invested in Government securities, thus raising the value of the securities belonging to the estate to Rs. 21,891. There was also a cash balance of Rs. 10,715 at the close of the year. Attempts are being made to spend as much as possible out of the surplus funds on works of improvement.

PART III.

ESTATES TAKEN IN CHARGE OR RELEASED DURING THE YEAR.

57. During the year under review eleven estates were taken in charge and ten released. Three of the former and nine of the latter are noticed in this section of the report. The schemes of management and of assets and expenditure of eight* new estates and the completion return and report of the management of one† released estate have not been received for incorporation in this report. The notice of the Bishenpur estate, which could not be incorporated in the report for 1892 93, is now included in this part.

	District.		Estate.
1.	Midnapore	...	Jamboni.
2.	Backergunge	...	Haturia.
3.	Ditto	...	Ananda Chandra Roy and others
4.	Darbhanga	...	Mahiuddinagar.
5.	Ditto	...	Narhan.
6.	Muzaffarpur	...	Shewhur
7.	Lohardaga		Joria
8.	Ditto	...	Kulmunda.
† 1.	Midnapore	..	Basudebpur.

ESTATES TAKEN IN CHARGE.

58. *Bamna.*—The late proprietor, Afsaruddin Muhammad Chaudhri, died in 1887, leaving two wives and one son, Fakhruddin Muhammad Chaudhri, who was born on the 5th of December 1882. Thereupon the Civil Court under Act XL of 1858 appointed Mir Sarwarjan as Guardian of the minor's property, and Afzalunnissa Khatoon, the minor's mother, as Guardian of his person. In August 1893 the Civil Court, on the petition of the minor's mother, removed Mir Sarwarjan from the guardianship of the minor's property on account of abuse of trust, and applied to the Court of Wards under section 10, Act IX (B.C.) of 1879, to take charge of the property. The gross income of the minor's share in the estate was then ascertained to be Rs. 34,000. After payment of the recurring charges, amounting to Rs. 20,000, the surplus was estimated at Rs. 14,000 per annum, which would be available for the payment of debts amounting to over one lakh of rupees, the average interest payable being 7 per cent. per annum. On the recommendation of the Collector, the Court of Wards on the 18th December 1893 declared Fakhruddin Muhammad Chaudhri to be a minor under section 6 (*b*) of Act IX (B.C.) of 1879, and took charge of his person and property. Subsequently it was reported that the estate is a joint undivided one, the principal co-sharers being the minor and his grandfather, Golam Ahad Chaudhri. The gross income of these two shares was estimated at about Rs. 86,000, and the regular expenditure at Rs. 62,000. The net income was thus Rs. 24,000. The liabilities of the co-owners were found to be joint. Those of the two co-sharers above mentioned were shown to be Rs. 2,17,400, bearing interest amounting to Rs. 15,400 annually. The sum available for the liquidation of the principal debts was therefore Rs. 8,600 per annum. As all the liabilities were joint, the payment of the debts due in the share of the minor could not exempt him from the liabilities which were due in the shares of his co-owners; nor could it save his share in the estate from being sold in execution of decrees for the said debts. The creditors were asked to make a separate *kistibandi* with the Manager for the debts due in the minor's share, but all of them declined to do so. It was therefore quite clear that unless the whole estate was brought under the Court of Wards successful management was impossible, and it was very improbable under any circumstances; it was also evident that without some sort of compulsion the whole property could not be brought under the Court. The wisest course, therefore, was to withdraw from the charge of the minor's share. Orders to this effect were accordingly issued, and the minor's share released from 1st August 1894, after giving notice to the Civil Court under section 12 of Act IX (B.C.) of 1879. BACKERGUNGE.

59. *Mobarak Hossein.*—The late proprietor, Maulvi Mobarak Hossein, who was Government Pleader of Saran, died leaving a grandson, Syed Saleh Hossein, and a granddaughter, Kaniz Saida, who were born on the 14th March 1889 and 13th July 1890 respectively, and are reported to be entitled under the Muhammadan law to a 14-annas share in the estate. He also left a widow, Mussamut Ghasitan, who is entitled to the remaining two-annas share, and a daughter-in-law, Mussamut Jiach, who petitioned Government to assume charge of the estate on behalf of her minor children. At the request of Government, the Court of SARAN.

Wards on the 4th December 1893 declared the grand-children of the late proprietor to be minors under section 6 (*b*) of Act IX (B.C.) of 1879, and took charge of their persons and of their share in the estate. Subsequently, Mussamut Ghasitan applied to have her share also managed by the Court of Wards under an agreement. The Board, after consulting the Legal Remembrancer, acceded to her application. The estate left by the late Maulvi consists of 40 villages in Saran. Of these, six are entire and the rest are held in coparcenary. It has proprietary rights in 19 villages, and the remaining 21, are held under temporary leases of five to ten years, for the purposes of an indigo factory at Harpur. Nearly 1,400 bighas of the best lands of these villages are sown with indigo and the remainder are in possession of tenants. The entire estate (with the exception of five villages, which are temporarily leased and of which three are under usufructuary mortgage to Rai Mohabir Prasad Sah, Bahadur) will be managed direct by the Collector with the aid of a Manager for the indigo factory on a salary of Rs. 100 per mensem. The annual rent and cess roll of the estate is Rs. 21,762, of which Rs. 10,975 are on account of the lands in the 21 villages which are not sown with indigo, but which are in the possession of tenants. The income from the sale of indigo amounted to nearly Rs. 48,000 on an average of the the last 13 successive years. The total assets are therefore Rs. 69,762. The recurring charges are estimated at Rs. 56,252, including Rs. 23,526 on account of rent and cesses payable to superior landlords for the 21 villages and Rs. 21,845 on account of cost of the factory. The net profits are therefore about Rs. 13,500 per annum. The indigo business is a difficult one. It requires ready money, which the estate under its present circumstances has not at its command, and will have to borrow from time to time as needed. At any rate it is not a class of business with which the Court of Wards can expect to burden itself or to ever be able to manage successfully. The Court has therefore directed that attempts should be made to lease the factory, and if they fail, negotiations may be entered into for its sale. The estate is indebted to Debi Prasad, a banker of the town, for money borrowed by the late proprietor to work the indigo factory. The banker claims Rs. 1,58,154, of which Rs. 37,144 are disputed. He has, however, agreed to compromise with the Court of Wards by accepting Rs. 1,10,000, at 12 per cent. interest per annum, payable from the 23rd December 1893, when the accounts were made up, and on the condition that the whole amount be repaid within December 1894. The compromise has been accepted, and the Collector requested to pay up the banker's debt by a loan from some other banker, which it is hoped can be obtained at an interest of less than 7 per cent. per annum. The new loan with interest will be repaid partly from the proceeds of properties which it is proposed to sell and partly from the surplus income of the estate. The arrear rent and cess demand and private debts due to the estate at the date of assumption of charge were Rs. 21,219 and Rs. 40,243, of which Rs. 5,659 and Rs. 31,629 are reported to be recoverable. The estate will be included in the general survey-settlement of the district now in progress. The wards being of tender age will remain under the guardianship of their grandmother, to whom they are attached. A private tutor gives the male ward elementary education in the vernacular.

PATNA.

60. *Bishenpur.*—The proprietors of this estate are Jagneshwar Narain Singh and Akhileshwar Narain Singh, sons of the late Harbans Narain Singh, resident of Bishenpur in Monghyr. They were born on the 2nd February 1889 and the 12th August 1890, respectively. On the application of the mother of the minors, the District Judge of Bhágalpur appointed on the 3rd December 1892 the Collector of Patna to be the Guardian of the property under Act VIII of 1890. Charge was not, however, taken till the 1st April 1893. The property, which is situate in Monghyr and Patna, and is under the management of the General Manager of wards' estates in the latter district, consists of 11 entire and 12 joint revenue-paying estates; one revenue-free estate held in coparcenary and one entire rent-paying tenure. There are besides three houses, one at Jamoi and two at Bishenpur. The rent and cess-roll of the estate, the greater portion of which will be managed direct, amounts to over Rs. 10,600, while the recurring charges aggregate Rs. 6,300, thus leaving a surplus of Rs. 4,300 per annum. On the 1st April 1893 the arrears of rent and cesses and private debts due to the estate were Rs. 5,253 and Rs. 2,970,

respectively. On the other hand, the debts and interest due by it to several persons on the same date amounted to Rs. 85,576, and Rs. 5,633 accrued on account of interest during 1893-94. The total liabilities were therefore Rs. 91,209. In order to pay off the debts covered by decrees and those which bear high rates of interest, as well as to consolidate the debts, a loan of Rs. 80,000 was taken by the estate on the 4th December 1893 from Rai Radha Raman, a banker of Allahabad, at the rate of 6 per cent. per annum interest and at a premium of 3 per cent. The amount actually received was Rs. 77,600. With this sum, as well as with a portion of the general assets of the estate, Rs. 78,301 were paid and Rs. 1,066 were reduced by compromise. The balance at the close of the year was Rs. 93,391, of which Rs. 81,549, including interest, are due to the Allahabad banker, and the remainder is due to two other persons. With a view to liquidate a part of the balance the Board have for the present sanctioned the sale of half of mahál Dandari and of the house at Jamoi, the upset prices of which have been fixed at Rs. 49,225 and Rs. 1,500 respectively. The District Judge has appointed the mother of the minors to be the Guardian of their persons.

PATNA.

61. *Patrick Stephen.*—The property consists of an entire revenue-paying estate No. 167, eight annas share in another estate, No. 365, and two houses at Bankipore, the current rent and cess demand being nearly Rs. 7,900. It was acquired by Patrick Stephen under deeds of gift and conveyance executed in his favour by his father, who was a Hindu by birth, became a Muhammadan, and subsequently embraced Christianity. He is reported to be a man of weak intellect and to have nothing to do with his son or the estate. On the application of a well-wisher of the family, the District Judge, under Act VIII of 1890, appointed the Collector of Patna, on the 18th September 1893, to be the Guardian of the property of the minor, who was born on the 6th August 1878. Subsequently on the 2nd May 1894, he appointed the Collector to be also Guardian of the person of the minor. The sanctioned recurring charges of the estate, which will be managed direct by the General Manager of wards' estates in Patna, amount to about Rs. 5,200, including Rs. 900 allotted for the maintenance and education of the minor, who was for a time a student in St. Joseph's College, Darjeeling; but as his constitution did not permit him to continue there, he returned to Bankipore and has been admitted into St. Michael's School, Curji. The net profits are therefore Rs. 2,700 per annum. The estate is free from debt.

ESTATES RELEASED.

62. The following statement shows the result of the Board's management of the estates released during the year:—

District.	Estate.	Rent-roll at date of—		Rent and cess.		Bond and Zaripeshgi debts—		Expenditure on—		Value of Government securities and cash balances at date of—	
		Assumption of charge.	Release.	Demand during Government management, including arrears at date of assumption of charge.	Collections.	Due before and after assumption of charge.	Liquidated by payments or otherwise.	Survey and settlement.	Improvement of land and property for benefit of ward.	Assumption of charge.	Release.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahi ...	Dighaputtea ... { Eldest ward ...	4,36,639	4,89,254	50,97,070	47,09,312	67,305	65,743	3,699	80,332	3,65,628	16,70,107
Manbhum ...	{ Youngor wards ...	1,50,210	2,19,850	21,21,449	19,02,244	12,629	12,629	1,051			4,04,841
Hazáribágh ...	Jheria	38,874	38,430	2,01,046	2,25,024	10,893	10,893	16	14,156	33,134	16,616
Jalpaiguri ...	Jagadih	2,053	2,138	39,891	37,101	25,119	25,119	...	...	...	588
Lohardaga ...	Paddamotee	2,027	1,966	20,330	19,875	11,363	11,363	...	...	...	1,261
Midnapore ...	Loohata	1,300	1,510	22,383	21,402	8,971	8,911	...	100	...	55
Backergunge ...	Pathra	1,342	1,246	14,070	12,872	834	834	...	25	3,618	3,128
Chittagong ...	Kasi Nath Basu	1,106	1,261	31,728	30,313	154	154	231	...	...	213
	Mong Raja	938	1,049	12,880	10,893	...	...	249	803	...	56
	Total ...	6,34,078	7,55,004	76,21,752	69,98,836	1,37,268	1,35,539	5,786	94,915	4,02,380	20,97,153

RAJSHAHI.

63. *Dighaputtea.*—The estate belongs to an ancient family. Its founder was Doyaram, who received the title of Ray Rayan from His Excellency the Viceroy. Raja Pramatha Nath Rai, son of Raja Prasanna Nath Rai, who succeeded to the estate, was an enlightened and model zamindar. He died on the 23rd December 1883, leaving his mother, a widow, a daughter, and four sons—Kumar Pramada Nath Rai, Kumar Basanta Kumar Rai, Kumar Sarat Kumar

Rai, and Kumar Hemendra Kumar Rai. The Raja was himself under the care of the Court of Wards, and thoroughly appreciated and cordially recognized its utility. He made a will in which he directed that his estate should be taken over by the Court of Wards after his demise and during the minority of his sons. The Court of Wards accordingly on the 10th January 1884 declared the four sons to be minors under section 6(*b*) of Act IX (B.C.) of 1879, and assumed charge of their person and property.

64. The Raja by his will bequeathed his ancestral estate to his eldest son, Kumar Pramada Nath Rai, giving his self-acquired property to his three younger sons. The estate has thus been divided into two branches, known, respectively, as the eldest ward's estate and the younger wards' estate. The eldest ward attained his majority on the 29th January 1894, when both the estates were released. The management of the Court thus extended over a period of ten years. The estates extend over 15 districts, viz., Rajshahi, Bogra, Pabna, Rangpur, Mymensingh, Faridpur, Jessore, Khulna, Nadia, 24-Parganas, Hooghly, Howrah, Burdwan, Birbhum, and Murshidabad. The eldest ward's estate comprises 53 revenue-paying mahâls held direct from Government. It has patni rights in 18 mahâls and is the temporary leaseholder of 72 holdings. There are also nine rent-free holdings. The largest and most profitable property is taraf Domrai, No. 724 of the Bogra Collectorate. In the younger wards' estate there are 19 revenue-paying mahâls, 21 patni mahâls, five tenures held from private parties and one rent-free holding. For the purpose of management these estates were divided into five subdivisions, viz., Nowkhilla, Bonagati, Sara, Benode, and Hooghly. The establishment consisted of four Sub-Managers and one naib, each having charge of one of the five subdivisions. The head establishment at Dighaputtea consisted of the Manager, an Assistant Manager and subordinate staff. This establishment had, besides the general supervision and management of the whole estate, some mahâls in Rajshahi and Nadia under its direct charge. Babu Raj Kumar Sircar, a friend and neighbour of the Dighaputtea family, was the first Manager on a salary of Rs. 500 per mensem, rising by biennial increments to Rs. 700. On his resignation Babu Woomesh Chandra Mittra was appointed on Rs. 600 per mensem, and since his death the estate has been under the charge of Babu Kali Narain Ray for the last three years of the Court's management on the same pay.

65. The results of the management during the entire period of the Court's administration are reviewed in the following paragraphs:—

Demands due to Government and superior landlords.

66. The demands, Rs. 8,23,906 and Rs. 7,72,984, due to Government from the eldest and younger wards' estates, respectively, were satisfied. The demand (Rs. 4,19,336) due to superior landlords from the younger wards' estate was also fully paid. Of the demand (Rs. 4,26,915) due from the eldest ward's estate, Rs. 62 only are shown as a balance on account of the unwillingness of the landlords to receive payment of the trifling sums shown as due to them in the accounts of the estate.

Rent-roll and rent and cess collections.

67. The rent-roll of the eldest ward's estate, which was at the date of assumption of charge Rs. 4,36,639, stood at Rs. 4,89,254 at the date of release, the increase being due chiefly to the purchase of properties and the settlement and resettlement of waste and relinquished lands. The rental of the younger wards' estate was raised from Rs. 1,50,210 to Rs. 2,19,650, the increase accruing principally from properties brought under direct management in consequence of the default of patnidars. The following statement shows the result of the collections of rent and cesses:—

Estate.	Demand, including interest.			Collections.	Remissions.	Balance on date of release.			Advance collections included in column 5.	Percentage of collections on current demand.
	Arrear at date of assumption of charge.	Current.	Total.			Irrecoverable or doubtful of recovery.	Good and in process of recovery.	Total.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Eldest ward's estate.	2,91,721	48,06,258	50,97,979	47,09,312	1,82,021	81,562	1,38,678	2,20,240	13,594	97·9
Younger wards' estate.	1,46,472	19,74,977	21,21,449	19,02,244	55,976	40,029	1,25,914	1,65,943	2,714	96·2

The collections were satisfactory. The balance includes the kist of January 1894 and the demand of a large property which was purchased just before the close of the Court's management, which could not be realised in consequence of the release of the estate at the best season for collections.

Debts due to and from estates.

68. The following statements show the debts due to and from the estates:—

Estate.	Debts due to Estates.					Debts due from Estates.				
	Due when estate was taken in charge.	Accrued during Government management.	Recovered.	Written off.	Balance.	Claims at date of assumption of charge.	Incurred since assumption of charge.	Payments.	Reductions by compromise.	Balance.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Eldest ward's estate.	4,74,499	1,98,064	4,15,240	79,015	1,77,708	18,404	48,901	64,407	1,278	1,560
Younger wards' estate.	23,745	1,18,038	57,145	...	79,638	...	12,629	12,520	...	109

The figures in column 3, against the eldest ward's estate, represent principally interest and costs of suits. This explanation is also applicable to the figures in the same column against the younger wards' estate, but the figures include also arrears of patni rent and drainage dues. The principal debtors to the eldest ward's estate are Noor Muhammad and Chattraput Singh. A decree was obtained against Noor Muhammad, but the execution of it was delayed by the intervention of some claimants to the estate left by his father, from whom he avowedly held. Chattraput Singh proposed before the release of the estate the sale to it of certain properties belonging to him, for the purpose of extinguishing his debt. The principal debtors to the younger wards' estate are Nil Komul Mitter, patnidar of Muhammad Aminpur in Hooghly, and Sharoda Charan Mitter. An arrangement was made between Nil Komul Mitter and the Court of Wards. He executed an instalment bond for payment of part of the debt due from him, and an assignment bond of the rents due to him from the tenants at the time he ceased to have any connection with the estate. He died after he had paid one instalment, and his heir, Charu Chandra Mitter, failed to pay subsequent instalments. A proposal was made to institute a suit against him, when he suggested the sale to the estate of certain properties belonging to him for the clearance of the debt. An enquiry in regard to these properties was commenced, but before it could be carried to a conclusion the estate was released. Sharoda Charan Mitter paid only a part of the debt due from him. For the recovery of the remainder a suit was proposed, but it was not instituted, as he was a personal friend of the late Raja Pramatha Nath Rai and the eldest ward specially desired that the question of recovery of the debts due from all debtors should be left to him to decide after he attained his majority.

There is no debt due by the estates. The balance in the last column represents costs of petty suits which are not claimed by the parties entitled thereto and are barred by limitation.

Management charges.

69. The following statement shows the cost of management of these estates:—

Estate.	Manager's pay, commission, establishment, travelling allowance, and contingencies.	Construction and repairs of cutcherry buildings.	Total charges shown in columns 2 and 3.	Percentage of total charges shown in column 4 on current rent and cess demand of estates.	Percentage of charges shown in column 2 on current rent and cess demand of estates.
1	2	3	4	5	6
	Rs.	Rs.	Rs.		
Eldest ward's estate ...	7,17,791	36,502	7,53,293	15·6	14·9
Younger wards' estate ...	87,609	1,811	89,420	4·5	4·4

The charges for management proper of the two estates taken together were 11·8 per cent. on the total current demand. The outlying and scattered nature of the property sufficiently accounts for the high percentage of cost of management in the eldest ward's estate, nearly the whole of which was under direct management. The low percentage in the younger wards' estate is due to the greater portion of it being leased in patni.

Schools, dispensaries, works of improvement and surveys and settlements.

70. The following statement shows the expenditure on schools, dispensaries, maintenance of buildings, &c., works of improvement and surveys and settlements :—

Estate.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings, and other immoveable property.	Improvement of land and property, and benefit of ward.	Surveys and settlements.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Eldest ward's estate ...	76,006	41,757	2,16,293	80,332	3,669	4,21,057
Younger wards' estate ...	...	...	...	...	1,651	1,651

The expenditure under the first four headings was incurred from the funds of the eldest ward's estate, which maintained and supported two Higher Class English Schools, nine Middle Vernacular and Middle English Schools, twenty-seven patshalas, one Sanskrit Tol and two Girls' Schools, granted allowances to boys in indigent circumstances, and contributed towards the construction of school buildings. It also supported a boarding institution in connection with the Dighaputtea School. A good library is also maintained at Dighaputtea at the expense of the estate for the benefit of the people. The charitable dispensaries at Dighaputtea, Bonagati and Nowkhilla are entirely supported by the estate, and contributions were granted to the dispensaries at Pabna, Bogra, Nator, Nowgong, Bongram and Sara. The charitable dispensary at Dighaputtea, since its establishment in 1885, has been steadily increasing in popularity, the daily average attendance of patients having risen from 50 in 1885 to 109 in 1893. The expenditure under the third heading was chiefly on account of repairs of buildings and construction of kutcha houses and corrugated iron sheds. The nature of the works of improvement undertaken is detailed in the margin. A larger sum was not expended because funds to the extent of fifteen lakhs of rupees had to be provided for the eldest ward on attaining his majority. In his will the late Raja enjoined on his eldest son the obligation of making over, on the attainment of his majority, ten lakhs to his three younger brothers, and to pay also one-and-a-half lakhs to them for building purposes. Provision had also to be made for half-a-lakh for taking out probate of his father's will, two lakhs for dismantling and rebuilding the Rajbari, which had been considerably damaged by an earthquake, and one lakh on account of expenses for initiating the ward's undertaking of the management. The portion of the younger wards' estate, which was managed direct, is held in coparceny, and as the co-sharers would not join, no work of improvement could be undertaken. The expenditure under the fifth heading was on account of amins employed for the settlement of excess lands and disputes in regard to rent and boundaries. A proposal for the survey and settlement of the portion of the younger wards' estate in Hooghly was under consideration, but had to be abandoned in consequence of the release of the estate.

	Rs.
1. Construction of new roads ...	4,285
2. Repairs to existing roads ...	11,277
3. Clearance of jungle and reclamation of waste lands ...	342
4. Excavation of tanks ...	30,810
5. Excavation of wells ...	2,600
6. Metalling roads ...	6,807
7. Improvement of markets ...	1,657
8. Raising low lands ...	5,664
9. Cutting canals or water channels	7,008
10. Construction of sluice gates and bridges ...	3,499
11. Miscellaneous improvements ...	4,039
12. Agricultural improvements and experiments ...	2,344
	80,332

71. The amounts paid on account of law charges by the eldest and younger wards' estates were Rs. 1,88,354 and Rs. 73,732, of which Rs. 50,237 and Rs. 9,128 respectively, were on account of establishment. The certificate procedure is reported to have been resorted to only in cases where there was no question as to the liability of the tenant. Several civil suits were instituted for or against the estates; the majority of them were decided in favour of the estates

Law charges.

72. The total receipts and disbursements were as follows:—

Total receipts and disbursements.

	RECEIPTS.	Eldest ward's estate.	Younger wards' estate.
		Rs.	Rs.
1	Market value of Government securities on the date of assumption of charge... ...	1,77,848	...
2	Cash balance on the date of assumption of charge ..	1,87,780	...
	Receipts during the Court's management.		
3	Rent and cess collections and recovery of debts as shown in preceding paragraphs ...	51,24,552	19,59,389
4	Interest on Government securities	4,11,193	19,719
5	Securities sold	1,30,000	...
6	Miscellaneous	1,40,137	8,714
	Total Receipts ...	59,93,662	19,87,822

	DISBURSEMENTS.	Eldest ward's estate.	Younger wards' estate.
		Rs.	Rs.
1	Revenue, rent, cesses, debts paid, management, schools, dispensaries, maintenance of buildings, works of improvement, surveys and settlements, and law expenses as shown in preceding paragraphs	26,77,928	13,69,649
2	Maintenance of proprietors, including social and religious ceremonies	10,69,982	70
3	Education of wards	31,410	...
4	District post assessment, municipal, income, chaukidari, and license taxes	34,677	3,734
5	Charities, pensions, and allowances	1,21,434	95
6	Feed and keep of livestock ..	69,146	...
7	Press establishment	22,761	...
8	Miscellaneous	68,987	1,10,762
9	Rates	59,428	24,134
10	Investments in— (a) Land ... ... (b) Government securities	2,65,543 14,75,550	45,536 3,26,534
11	Suspense account left unadjusted	15,555	27,794
12	Cash balance on the date of release	81,267	79,520
	Total Disbursements ...	59,93,662	19,87,822

The market value of the Government securities to the credit of the estates on the date of release was Rs. 19,14,161.

73. The condition of the tenants as a whole, and their relations with their landlord are reported to be satisfactory.

Condition of the tenantry.

74. The education of the minors under the Court of Wards has been a decided success and a credit to all concerned. They were under the guardianship of Asvini Kumar Banerjee, who was appointed by the late Raja and continued to be tutor up to January 1891, when they were removed to Calcutta under Hara Govinda Sen as Guardian-Tutor. In January 1892 the eldest ward was allowed to reside at Dighaputtea. This led to the appointment of Manmatha Nath Chaudhri, as Guardian to the eldest ward at Dighaputtea, and Hara Govinda Sen remained in charge of the three younger wards at Calcutta till the release of the estates. The eldest ward successfully passed the Entrance Examination, and read the full course for the First Arts Examination in the Presidency College. Then he left college to learn zamindari business. He made good use of his opportunities, and spent some hours every day in acquiring a practical knowledge of zamindari management. He also read with his Guardian law and standard works of English literature. He went on a tour round the Sadar division of the estate and came in close contact with the tenantry, who received him cordially. He concluded his educational career by a long tour throughout India in the company of his Guardian, and took an intelligent interest in all that he saw. He visited Darjeeling almost every year during the hot season. He has acquired a good knowledge of the English language, is a good sportsman, and also possesses a knowledge of photography and music. It is believed that his future career will show that the care bestowed on his education by the Court of Wards was not thrown away. He fully appreciates the system of the management of the Court, and it is expected he will pursue that line of conduct which the

Education of wards.

Government hopes and expects from zamindars, who have the interest and good of the people at heart. The second ward, Kumar Basanta Kumar Rai, has successfully passed the B.A. Examination with double honours in English and Philosophy. The third and fourth wards, Kumar Sarat Kumar Rai and Kumar Hemendra Kumar Rai, have both been studying for about a year the First Arts course. They have been promoted to the second-year class. They have made good progress in painting and photography. Their physical training has also been attended to.

Conclusion.

75. The Manager concludes his report with the following remarks which are worth reproducing *in extenso* :—

"As to the fiscal position of the estate it is to be noticed that the rent demand has steadily increased since the time of assumption of charge. While the rent-roll of the eldest ward's estate at the date of assumption of charge was Rs. 4,36,639, it is now Rs. 4,89,254, or a net increase of Rs. 52,615. The debts due to that estate have been reduced from Rs. 4,74,499 to Rs. 1,77,708. It is satisfactory to note that notwithstanding the heavy strain on the funds to meet constant increasing demands on all sides in later years, Rs. 14,75,550 have been disbursed in the purchase of Government securities, and Rs. 2,65,543 in the investment of landed property. The cash balance at the time the estate was taken over was Rs. 1,87,780, besides Government securities amounting to Rs. 1,84,700.* The cash balance at the date of the release was Rs. 81,267, besides Government securities amounting to Rs. 15,18,200.* Similarly, with regard to the younger wards' estate suffice it to say that notwithstanding the complicated affairs of the Hooghly property, which constitute the bulk of this branch of the estate, the rent-roll has been raised from Rs. 1,50,210 to Rs. 2,19,650, and there is a cash balance of Rs. 79,520, besides Government securities amounting to Rs. 3,17,000.* Improvements bound up with the prosperity of the country have been also made. The total cost of works of improvement was Rs. 4,21,057. Dighaputtea itself has been much improved in point of sanitation as also in its external appearance. Since the establishment of the charitable dispensary in 1885, it has been steadily increasing in popularity, and expanding in its sphere of usefulness under the management of an able Assistant Surgeon. The dispensary building has been also much improved. In the interior of the village Dighaputtea, a tank has been excavated with pucka ghats for public use. A road branching from the Nator road and leading to the house of the spiritual guide of the family has been made. The portion of the road from Dighaputtea to bridge No. 2 of the Nator road has been metalled. A road from the south of the Rajbari, leading to the bank of the river Gadai, has been made by the side of the Gadai Canal, which will in future be fit for all kinds of traffic. Much improvement has been effected in regard to the Higher Class English School. The school was formerly held in premises, which to say the least was very miserable in appearance. It is now held in a beautiful pucka building with a tank and flower garden, and with an extensive compound having a pucka privy attached to it. In fact the school is now held amidst charming surroundings, and really affords a pleasing relief to the weary eye of a visitor in his way along the path from Nator to Dighaputtea. The amla's quarters which were burnt down three years ago have been replaced by a group of corrugated iron sheds and tiled roofs. The moat which surrounds the Rajbari has been partly fenced and the foot-paths have been metalled. Hitherto the place all round Dighaputtea was subjected to inconvenience arising from want of light in the evening and after nightfall. Now the arrangement for lighting the front of the house is splendid, and cannot fail to be both useful and pleasing. Due steps have also been taken for the improvement of the mufassal subdivisional cutcherries, and for affording relief to the raiyats who suffered from want of good roads and good drinking water. There was every year water famine at seasons in the mufassal, and there was always cry for good drinking water. Several tanks and wells have been excavated in the Sadar, Sara, Nowkhilla and Bonagati divisions of the estate. In the Nowkhilla division a road has been constructed from the steamer ghat to the cutcherry. Brick-built cutcherry buildings have been erected at Sara and Bonagati, and two Middle Class English Schools have been established at Nowkhilla and Bonagati. The Bonagati division of the estate deserves more than a passing notice. There was no dispensary before the Court assumed the management of the estate. A dispensary has now been established there for rendering medical aid to the poor and needy. There have been two tanks excavated. Besides the supply of pure drinking water available from this source, an additional benefit has been derived from the excavation of these tanks. The earth available from the excavation has been made to serve the purpose of filling up ditches and holes surrounding the place which gave the locality an air of unseemliness. The mud has also served to raise the site of the market. The reclaiming of a tract of land measuring about 20 bighas on the north of the cutcherry house deserves special mention. This tract of land was covered with jungle so thick that leopards could be found to lodge therein. This jungle has been eradicated, the part thoroughly cleansed, and on the locality a *mela* has been raised. In the Benode division large tracts of land covered with jungle have been reclaimed, and waste lands have been brought into cultivation. The last, but by no means the least, of the benefits resulting from the management of the Court is the education of the wards. As regards the educational

* These are the nominal values of the securities.

progress of the wards, it might be said that at least in Dighaputtea a distinct advance has been made towards the ideal of a model landlord. The four wards have been fairly educated in every sense of the term and are doing well in every respect. The eldest ward on the day of his attaining majority spoke a few words expressive of friendly feeling to the Court of Wards, acknowledging the benefit conferred on him and his estate by it, and urging the landed aristocracy of Bengal to avail themselves of this important institution in every instance wherever there is occasion for it."

The administration of the estates has been highly satisfactory and reflects credit on the Managers, especially Babu Kali Narain Ray, during whose incumbency the best results were attained.

MANBHUM.

76. *Jheria.*—The late proprietor, Rash Behari Lal Singh, died on the 18th June 1888, leaving two minor sons, the eldest, Joymongul Singh, being according to the law of primogeniture entitled to his father's estate, and the younger, Durga Prosad Singh, to maintenance only. The Court of Wards on the 26th July 1888 declared the two sons to be minors under section 6 (*b*) of Act IX (B.C.) of 1879, and took charge of their persons and the estate. The eldest ward attained his majority on the 3rd December 1893 when the estate was released. The estate, which was managed direct under the supervision of the Sub-Manager of the wards' and encumbered estates in the district, consists of two parganas, Jheria and Joynagar, covering an area of 230 square miles. The former pargana is the ancestral property of the family, and the latter was purchased by the late proprietor at a public sale in execution of Civil Court decrees obtained against its late owner by his creditors. The rent-roll of the estate, which was at the date of assumption of charge Rs. 38,374, stood at Rs. 38,356 at the date of release. Shortly before the release of the estate, applications were submitted to the Deputy Commissioner for the lease of coal lands in certain villages; the leases, if granted, would have considerably increased the rental of the estate. The ward and his mother, however, desired that no arrangements should be made by the Court of Wards in regard to the coal lands during the short term which remained of the ward's minority, and their wishes were acceded to by the Court. The total demand of rent and cesses due to the estate during the entire period of the Court's management was Rs. 2,61,046. Deducting Rs. 8,833 remitted, the realizable demand was Rs. 2,52,213. Of this Rs. 2,25,024,* or over 89 per cent., were collected, leaving an outstanding balance of Rs. 27,209, of which Rs. 3,641 were doubtful of recovery, and the payment of the remainder was withheld by the tenants at the prospect of the release of the estate. The claims against the estate at the date of assumption, amounting to Rs. 10,893, were satisfied. The total receipts from all sources were Rs. 3,31,566, including Rs. 10,726 interest on Government securities, Rs. 10,031 on account of debts recovered and Rs. 17,132 value of land acquired for the Jheria extension line of railway. After paying the recurring charges, investments were made during the Court's management in Government securities to the nominal value of Rs. 63,900. Just before the release of the estate, the securities were sold for Rs. 67,405. Of this, Rs. 33,900 were paid for the purchase of village Telo, appertaining to the Karharbári encumbered estate, and after meeting certain charges Rs. 27,000 were made over to the proprietor. In addition to this sum there was a cash balance of Rs. 16,016 to the credit of the estate on the date of its release. The charges of management were Rs. 14,131 or only 5·4 per cent. on the total demand. The estate supported a Middle English School and a Girls' School at Jheria, and paid monthly subscriptions to the school and dispensary at Gobindpur and Purulia. It also established a dispensary at Jheria, which is said to be of great use to the proprietor and his tenants. The total expenditure on account of schools and dispensaries was Rs. 3,853 and Rs. 6,783, respectively. Rupees 14,155 were laid out on works of improvement, chiefly in the re-excavation of tanks and repairs of roads. A few agricultural experiments were undertaken under the supervision of the Assistant to the Director of the Department of Land Records and Agriculture and the Subdivisional Officer of Gobindpur, but they did not prove successful. At the request of the ward and his mother, the construction of a suitable residence building for them was undertaken at an estimated cost of Rs. 26,000. The work was commenced in January 1893 by a contractor under the supervision of the District Engineer, but it was not finished when the estate was released. The ward and his younger brother were married in

* Includes excess collections of Rs. 20.

June 1889 and 1893, respectively, the total expenditure for their marriage ceremonies being Rs. 10,000. They were entered at the Purulia Government School, but are reported to have made little progress in their studies owing to long absences at home after holidays.

HAZARIBAGH. 77. *Jagadih*—This rent-free permanent tenure, under the Ramghur Raj, was brought under the protection of Act VI of 1876 conformably to the notification published in the *Gazette* of the 20th November 1878. Its rental, which was Rs. 2,053 at the date of assumption of charge, stood at Rs. 2,138 on the date of release. The collections amounted to Rs. 37,101 out of a total demand of Rs. 39,891. The liabilities of the estate were Rs. 16,555, which with interest was paid by the 14th October 1893, when the estate was released with a cash balance of Rs. 888.

JALPAIGURI. 78. *Paddamotee.*—This small tenure, consisting of a few *jots* in pargana Baikantpur, and paying Rs. 313 annually as rent and cesses to superior landlords, was taken in charge on the 26th November 1875, by the order of the Civil Court, under section 12 of Act XL of 1858, and it was released on the 23rd March 1894 when the ward, Sallimullah, attained his majority. The rental of the estate at the date of assumption of charge was shown at Rs. 2,027, but it subsequently transpired that the ward's share was less than one-half of the whole, and consequently the rental was reduced to Rs. 952. During the Court's management an increase of Rs. 114 was obtained from settlements. The collections of rent and cesses during the whole period of the Government management were Rs. 19,875 out of a total demand of Rs. 20,330. The debts due by the estate when charge was assumed were Rs. 5,300, the whole of which was paid with interest. On the date of release there was a cash balance of Rs. 1,251. Owing to indifferent health, the ward's progress in school was not satisfactory. He was in the 2nd class of the Jalpaiguri Zilla School till November 1893, when he left it to learn zamindari business.

LOHARDAGA. 79. *Loohata.*—This rent-paying tenure, consisting of 23 villages, was brought under the operation of Act VI of 1876, agreeably to the notification published in the *Gazette* of the 21st April 1880, and it remained under the control of the revenue authorities up to the 6th May 1893, on which date it was restored to the proprietor. At the date of assumption of charge the rental was Rs. 1,390, which was raised to Rs. 1,510, the increase being due to the redemption of certain usufructuary mortgage leases and the settlement of newly-cultivated lands in *khalsa* villages. The total rent and cess demand amounted to Rs. 22,383, of which Rs. 21,402, were collected. The total claims of the creditors amounted to Rs. 7,829, of which Rs. 3,172 were disallowed under section 8 of the Act, and Rs. 4,657 admitted to be due. To the latter sum Rs. 1,142 were added on account of interest which accrued on the principal debt, making a total of Rs. 5,799, of which Rs. 5,379 were paid in cash and Rs. 360 liquidated out of the usufruct of the mortgaged property, leaving a balance of Rs. 60 which will be liquidated from the assigned income of the pledged property in three years according to the terms of the lease. The sum of Rs. 100 shown under the heading of improvements was paid to the proprietor for the purchase of plough cattle. When the estate was released the cash balance amounted to Rs. 55.

MIDNAPORE. 80. *Pathra.*—On the 2nd March 1883 the Court of Wards declared Raj Rajeswar Mozumdar to be a minor under section 6 (*b*), Act IX (B.C.) of 1879, and took charge of his person and property. On the 29th January 1894, the ward attained his majority and the estate was released. The property which was under direct management consists of three revenue-paying estates in thána Sabong and of petty shares in several plots of rent-free lands scattered over several thánas in Midnapore. Its current rent demand, which was Rs. 1,342 at the date of assumption of charge, stood at Rs. 1,246 on the date of release, the decrease being chiefly due to the exclusion of illegal cesses which had been included in the rent-roll. The aggregate rent and cess demand due to the estate was Rs. 14,060, of which Rs. 12,672, or over 90 per cent., were collected. The whole of the debts due by the estate, amounting to Rs. 834, was liquidated. On the date of release there was to the credit of the estate cash amounting to Rs. 12 and Government securities to the value of Rs. 3,114. The ward read up to the Entrance class in the Midnapore Collegiate School and is reported to be fairly intelligent.

81. *Kasi Nath Basu.*—The estate was attached on the 29th May 1845 by the District Judge of Backergunge under Regulation V of 1812, on account of serious quarrels among the co-sharers, and placed under the charge of the Collector, by whom it was managed under Regulation V of 1827. It is an entire taluk, No. 1735, comprising fifty-two villages scattered over three subdivisions in pargana Chandradeep, and pays revenue to Government amounting to Rs. 410 annually. For a long time it was farmed. The last of the farmers proving bankrupt, it came under direct management in 1890. In 1884 the District Judge, on the prayer of some of the proprietors, ordered that it should be partitioned among the several proprietors, after which the separate estates formed should be released to the owners. The partition proceedings having been completed, the estate was released from the 1st January 1894. The papers and the returns of the estate prior to 1866-67 are not forthcoming. In that year the rental was Rs. 1,105, and on the date of release it stood at Rs. 1,261, the increase being obtained from the assessment of lands previously concealed. The total rent and cess demand due to the estate was Rs. 31,728 of which Rs. 30,313, were collected. After paying all the recurring charges, the cost of the partition proceedings, besides Rs. 12,392 to the proprietors, there remained at the date of release Rs. 212 in revenue deposit in the collectorate in favour of the proprietors. BACKERGUNGE.

82. *Mong.*—The Court of Wards on the 9th February 1885 declared Neephrusayne, successor of the late Mong Raja, Keoja Phru, of the Chittagong Hill Tracts, to be a minor under section 6 (*b*) of Act IX (B.C.) of 1879, and took charge of his property in the regulation district of Chittagong. The young Raja was declared of age and installed on the 15th May 1893, but under the orders of Government in the Political Department a Government officer was associated with him in the management of his estate in the Hill Tracts till the 1st April 1894, from which date the Court of Wards withdrew from the charge of his estate in the regulation district. The rental of the estate, which was managed direct by the General Manager of wards' estates in the district, was Rs. 938 at the date of assumption of charge, but it was increased to Rs. 1,049 on the date of release. The arrear demand due to the estate at the date of assumption of charge was Rs. 3,174, and the current demand amounted to Rs. 9,712. Deducting remissions amounting to Rs. 1,868, the realisable demand was Rs. 11,018, the whole of which, excepting Rs. 125, was collected. The residence of the proprietor is in the Hill Tracts, within the jurisdiction of the Deputy Commissioner, who looked after the maintenance of the proprietor and his family, as well as his education. The surplus profits of the estate in the regulation district were annually remitted to the Deputy Commissioner; the total remittances amounted to Rs. 2,643. There was a serious dispute of long standing in regard to the lands on which the *Mahamuni méla* is held annually for the worship of Gandhama Buddha by the hill people who attend in large numbers. In the recent survey the Raja was recorded as the owner of the disputed land. The cash balance on the date of release of the estate was Rs. 56. CHITTAGONG.

PART IV.

ENCUMBERED ESTATES IN CHOTA NAGPUR.

83. The number of estates managed under Act VI of 1876 during 1893-94 was 55. Of these estates, 11 are in Hazáribágh, 29 in Lohardaga, 5 in Palámau, 7 in Manbhum and 3 in Singhbhum. Two estates, viz., Jagadih in Hazáribágh and Loohata in Lohardaga, were released, and one, viz., Kulmunda in Lohardaga, was brought under protection within the year. An account of the first two estates is given in Part III of the report. The notification under section 2 of the Act in the case of the Kulmunda estate was published in the Gazette of the 20th December 1893, but charge was not actually taken till the end of March 1894. The return for this estate is, therefore, blank, and an account of it will be given in the next report.

84. The following statement exhibits the revenue and cesses due to Government and the rent and cesses due to superior landlords from the estates in each district:—

District.	Revenue and Cesses due to Government.						Rent and Cesses due to superior landlords.					
	Arrear demand.	Current demand.	Payments.	Remissions.	Balances.	Advance payments on account of the ensuing year.	Arrear demand.	Current demand.	Payments.	Remissions.	Balances.	Advance payments on account of the ensuing year.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazáribágh	...	9,105	9,105	...	...	2	1,279	6,587	5,896	308	1,662	14
Lohardaga	...	...	...	...	...	...	3,804	28,649	29,329	49	3,165	...
Palámau	...	...	...	...	...	...	204	2,274	2,478	...	...	...
Manbhum	1	18,909	18,910	...	...	1	...	521	333	...	188	...
Singhbhum	104	15,963	16,057	...	...	...	...	90	90	...	...	...
Total for 1893-94	105	44,057	44,102	...	...	3	5,377	38,121	38,126	357	5,015	14
Total for 1892-93	...	43,886	...	...	...	3	10,314	39,471	44,178	357	5,250	37
Total for 1891-92	223	41,657	...	...	...	...	11,909	21,712	29,155	357	3,809	73

The Government demand was paid in full. The balance unpaid to superior landlords was due by the estates noted on the margin. More than half of it is due from the Jungi estate, which is held by several maintenance-holders. The proprietor of this estate is now the representative of the eldest branch of the family of the original grantee of the tenure. He is held liable for the demand due to superior landlords, but the junior members of the family have to pay their shares of the superior landlord's dues to him. He has put forward a claim to the resumption of the immovable properties of three of his co-maintenance-holders, on the ground that they died without male issue. The arrears due to superior landlords on account of these three subordinate tenures could not be collected, as such collection would be prejudicial to the claim of resumption of the proprietor, and hence the balance due to superior landlords could not be paid. The balances due from the other estates except Parasawan and Mardhan could not be paid, either because the parties to whom the amounts were payable did not come forward to take payment, or because there was uncertainty as to the parties to whom the amount was payable. In the Parasawan estate the balance has since been paid. The balance due from the Mardhan estate could not be paid for want of funds.

District.	Estate.	Amount.
		Rs.
Hazáribágh ...	Marafari ...	131
	Parasawan ...	14
	Karharbári ...	893
	Chowparan ...	624
Lohardaga ...	Jungi ...	2,983
	Mardhan ...	150
	Roru ...	32
Manbhum ...	Sinsa ...	188

85. The following statement shows the result of collections of rent and cesses due to the estates:—

District.	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Remissions.	Balances.	Advance collections on account of the ensuing year.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Hazáribágh ...	42,380	94,434	96,921	102·6	8,992	30,901	20,986
Lohardaga ...	59,606	91,607	92,369	100·8	2,094	56,650	124
Palámau ...	4,868	15,697	16,930	107·8	373	3,262	.....
Manbhum ...	31,122	95,619	85,116	89·0	1,241	40,384	129
Singhbhum ...	1,60,450	87,347	73,424	84·2	8,882	1,65,491	39
Total for 1893-94	2,98326	3,84,704	3,64,760	94·8	21,582	2,96,688	21,278
Total for 1892-93	3,01,487	3,80,659	3,63,640	95·2	30,489	2,87,967	6,417
Total for 1891-92	3,39,679	3,48,655	3,43,979	100·0	25,944	3,19,011	4,756

The collections were satisfactory in Hazáribágh, Lohardaga and Palámau. In Manbhum they were bad in almost all estates. In the Pandra estate the rumours of its expected release at the close of the past year induced the

tenants to withhold payment. In the Tundi estate the partial failure of the crops told upon the collections. In the Nowagurh estate heavy balances were due from certain *ijáradars*, who could not pay on account of the proprietor having taken possession of the *mán* lands, and from the owners of mauza Mohuda, who withheld payment on account of their rent being increased according to the last settlement In the Manbazar estate the dispute regarding the *hikimali* villages, and the consequent frequent absence of the tahsildar from the head-quarters, led to the unsatisfactory results as regards collections. In the Hensla estate the crops suffered to some extent, and the tenants failed to pay in full, having had to repay to Government the agricultural loans taken by them. In Singhbhum the low percentage is due to the bad collections in Dhalbhum, on account chiefly of the failure on the part of the Pairagori and Haldipukher sardar ghatwals to pay off the heavy arrears which have accumulated against them for some years past. A large sum is also due to the estate from the tenants of the Ambikanagar pargana, against most of whom decrees have been obtained.

86. The following statement shows the extent to which the debts due by the estates were paid :—

District.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reductions by compromise.	Balance due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazáribágh ...	6,51,832	28,070	6,79,902	2,42,656	11,761	4,25,485
Lohardaga ...	2,24,995	7,607	2,32,602	39,382	100	1,93,120
Palámau ...	1,21,663	2,726	1,24,289	12,235	.....	1,12,054
Manbhum ...	2,18,057	12,521	2,30,578	32,008	.....	1,98,570
Singhbhum ...	1,77,565	6,131	1,83,696	20,959	.....	1,62,737
Total for 1893-94 ...	13,94,012	57,056	14,51,067	3,47,240	11,861	10,91,966
Total for 1892-93 ..	14,52,520	88,871	15,41,391	1,47,286	98	13,94,007
Total for 1891-92 ..	11,73,308	6,61,919	18,35,227	1,91,196	6,538	16,37,493

In Hazáribágh in five estates the creditors received Rs. 9,374 in excess of the amounts payable under the sanctioned schemes, while in four others there was a deficiency of Rs. 24,695, partly in consequence of the non-realization of the anticipated periodical increase in the assets, and partly because of short collections owing to the bad harvests in former years. The deficiency of Rs. 1,303 in the Karharbári estate is due to the fact that, whilst in the scheme for the settlement of debts provision was made for raising Rs. 1,75,815 by sale of 41 villages, it was found sufficient to sell only 39 villages, the proceeds of which amounted to Rs. 1,73,520. It is anticipated that the small deficiency will be made up from the rent collections of the estate. In Lohardaga the payments of debts have exceeded the provisions of the sanctioned schemes in 13 estates by Rs 25,587. They are up to the mark in 2 estates, and have fallen short of the estimate in 12 others by Rs. 46,619. This deficiency is partly due to fluctuations in the collections, and partly to the proposed sale of portions of two estates, viz., Kairo and Siri, not having been completed. In Palámau the payments of debts due by all the estates excepting Gurwa exceeded the provisions in the schemes. The deficiency in Gurwa is due to the fact that the Raja of Ramgurh has not paid the full amount of his promised contribution. In Manbhum the unsatisfactory collections prevented debts being paid to the extent set forth in the schemes of certain estates. The deficiency in the Manbazar estate was owing to a large sum having had to be paid to meet the cost of the succession suit still pending before the Subordinate Judge of Manbhum. In Singhbhum there was a deficiency of Rs. 13,027 in the Dhalbhum estate, but this was due not to want of funds, but to the inability of certain creditors, who were entitled to receive payment during the year, to produce the necessary powers-of-attorney or proof of transfer to them of the debts registered in favour of the original creditors. The estate had a cash balance of Rs. 25,319, out of which all the creditors referred to above could have been paid during the year.

I have the honour to be,

SIR,

Your most obedient servant,

M. FINUCANE,

Offg. Secretary.

APPENDICES.

APPEN

Management of Wards', Attached, Encumbered

NOTE.—The estates which were under management

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate—W. for ward's estate. A. for attached estate. E. for encumbered estate. T. for trust estate.	Year of assumption of charge.	Revenue and cesses due from the estate to Government. Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3		5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan.	Burdwan.	Burdwan Raj	Maharajadhiraj Bejoy Chand Matab Bahadur.	12	Act IX (B.C.) of 1879	W.	1885	34,51,008	34,51,426	34,51,426	...	...
	Bankura.	Maliara	Rai Narain Chandradharjya	18	Act IX (B.C.) of 1879	W.	1892	7,414	7,427	7,427	...	...
	Midnapore.	Turkoa	Radha Gobind Pal	18	Act IV (B.C.) of 1870	W.	1876	18,882	18,894	18,894	...	...
		Beraberia	Srikant Masanta	20	Act IX (B.C.) of 1879	W.	1881	889	1,148	393	...	755
		Malighati	Issur Chandra Chaudhri ...	13	Ditto	W.	1881	20,166	20,166	20,166	...	...
		Beiki	Haripada Masanta	17	Ditto	W.	1882	737	943	414	...	529
		*Pathra...	*Raj Rajeswar Mozumdar* ...	*21*	*Ditto*	*W.*	*1883*	*393*	*393*	*322*	...	*71*
		Baruttor Hingly	Hira Lall Misser	14	Ditto	W.	1883	1,906	1,906	1,058	...	848
		**Basudebpur*	*Bhupendra Narain Rai* ...	*17*	*Ditto*	*W.*	*1883*	*49,292*	*70,083*	*61,554*	...	*8,529*
		Nyagram	Kuar Moni Singha Mandhata	30	Ditto	W.	1886	1,484	1,714	1,484	...	230
		Moheshpur	Narendra Nath Pahari ...	6	Ditto	W.	1887	11,390	11,476	11,499	...	5
		†*Jamboni*	*Iswar Chandra Dhal* ...	*1*	*Ditto*	*W.*	*1894*	...	...	...	...	...
			Total ...	...	.....	...	...	98,139	1,26,723	1,15,783	...	10,967
			DIVISIONAL TOTAL ...	...	.....	...	...	35,56,561	35,85,576	35,74,636	...	10,967
Presidency.	24-Parganas.	Jainagore	Chandra Narain Pal	67	Act XXXV of 1858 ...	W.	1863	...	...	...	...	...
		Baranagore	Hera Lall Banerjee‖	21	Act XL of 1858 ...	W.	1876	434	434	434	...	...
			Moti Lall Banerjee	19								
		Bhawánipur	Baroda Prasad Rai Chaudhri.	16	Act IX (B.C.) of 1879...	W.	1887	40,086	49,086	49,017	...	...
			Total ...	...	.....	...	...	40,520	40,520	40,451	...	...
	Murshidabad.	Kasimbazar	Ashutosh Nath Rai	17	Act IX (B.C.) of 1879...	W.	1880	1,00,129	1,00,129	1,00,115	...	65
	Khulna.	Satkhira	Dijendra Nath Rai Chaudhri.	12	Act IX (B.C.) of 1879	W.	1892	53,116	72,586	72,330	...	257
			Hemendra Nath Rai Chaudhri.	9								
		Syudpur	Donor, Raja Muhammad Moshin	...	Regulation XIX of 1810	T.	1816	1,16,666	1,16,666	1,16,666	...	...
			Total ...	...	.....	...	...	1,69,782	1,89,252	1,88,996	...	257
			DIVISIONAL TOTAL ...	...	.....	...	...	3,19,431	3,38,901	3,38,562	...	322

* These two estates were released from the 29th January 1894 and the 20th March 1894.

† This estate was taken in charge on the 27th March 1894. The return for the

‡ This sum includes Rs. 43,916 on account of charities, including donations, Rs. 15,365 for pay of sepoys, guards, &c., Rs. 18,348 for stabling charges, Rs. 6,337 for the and gift.

§ This sum includes the value (Rs 2,06,000) 5

‖ The elder ward attained his majority on the 21st May 1893, but with his consent the Court of Wards

Rent and cesses due from the estate to superior landlords.					Rent and cesses due to the estate.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,938	10,599	9,872	...	727	45,30,814	70,03,686	45,86,797
24	33	33	...	...	93,905	61,025	27,075
126	172	122	...	50	43,733	73,006	52,160
16	50	50	...	...	1,505	7,382	721
7,270	8,485	7,254	1,145	86	56,198	97,098	54,063
164	365	223	...	154	2,295	8,318	1,946
9	*78*	*2*	...	*74*	*641*	*1,944*	*644*
336	404	318	8	78	5,977	8,601	3,637
4,801	*6,203*	*4,976*	...	*1,827*	*1,17,459*	*1,22,057*	*97,673*
14	14	14	...	...	18,534	31,263	23,037
980	2,607	1,055	...	1,552	29,794	52,455	26,838
...	...	...	...	...	...	...	...
13,716	18,376	13,414	1,153	3,821	2,76,036	5,02,124	2,61,028
23,678	29,008	23,319	1,153	4,548	48,39,755	75,05,835	48,73,900
407	1,172	125	...	1,047	639	1,458	380
160	178	158	...	20	5,173	10,762	3,861
30,592	32,206	30,913	773	520	1,63,789	4,13,413	1,96,340
31,159	33,556	31,196	773	1,587	1,69,601	4,25,633	2,00,581
11,239	11,492	11,492	...	...	3,51,491	6,28,515	1,96,765
37,740	90,110	40,728	...	40,382	1,46,135	4,40,477	1,87,048
1	1	1	...	...	1,88,933	2,99,409	1,78,423
37,741	90,111	40,729	...	40,382	3,35,068	7,39,886	3,15,471
80,139	1,35,159	92,417	773	41,969	9,56,196	17,88,034	7,12,817

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
101·2	1,24,079	22,93,066	2,72,705	30,915	1,25,709	2,74,823	52,90,039
82·8	...	33,050	952	1,524	289	...	29,840
119·3	...	20,837	7,874	224	4,950	6,818	72,035
47·8	517	6,144	56	61	6	410	1,254
96·2	13,908	29,340	19,263	437	1,272	12,493	87,528
84·8	1,162	5,210	35	118	1,160	110	3,369
100·4	...	*1,300*	*15*	...	*116*	*10*	*755*
64·3	608	4,356	1,394	...	19	160	5,210
83·4	...	*1,24,084*	*3,184*	*1,814*	*4,907*	*31,068*	*1,37,744*
124·3	...	8,226	361	355	312	2,028	26,093
90·0	...	25,617	1,654	786	267	11,988	41,533
...	...	...	...	...	...	...	...
94·5	16,195	2,25,123	33,836	3,296	12,309	65,083	3,75,551
100·7	1,40,274	25,52,139	3,07,588	35,784	1,38,307	3,39,906	56,95,430
59·4	...	1,078	82	...	...	...	462
74·6	...	6,901	1,250	36	253	...	5,400
119·8	23,820	1,93,253	23,206	6,052	11,581	75,067	3,12,246
118·2	23,820	2,01,232	24,538	6,088	11,834	75,067	3,18,108
55·9	2,738	4,23,038	2,26,534	4,065	1,96,354	2,39,761	8,63,279
93·8	556	3,02,874	10,802	55	4,896	2,15,747	3,68,606
94·4	4,484	1,16,552	7,925	1,100	258	818	1,88,524
94·1	5,040	4,19,426	18,787	1,155	5,154	2, 16,565	5,57,132
83·2	31,598	10,43,606	2,69,659	11,308	2,13,342	5,31,393	17,38,519

DIX I.

and Trust Estates for the year 1893-94.

or a part of the year only are shown in italics.

DISBURSEMENTS.																				
Management of property.						Miscellaneous.														
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management charges (column 30) on current rent and cess demand (column 19).	Construction and repairs of cutcherry buildings.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doctor's fees and medicines, &c.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings and other immovable property.	Improvement of land and property and benefit of ward.	Survey and settlement.	District post assessment, municipal, chaukidari, and income taxes, embankment cesses and irrigation rates.	Other payments.	General and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,70,246	3·7	22,651	55,332	4,29,457	6,189	32,983	17,707	1,38,153	23,753	91,062	60,248	21,35,180	24,423	3,033	17,087	8,55,219	49,26,080	3,63,059	982	$14,32,021
3,076	9·3	...	1,129	6,372	369	102	441	66	...	...	203	890	1,542	1,428	...	30	22,991	6,849	2,939	...
6,427	14·7	882	675	10,688	1,595	288	130	865	1,817	231	523	1,220	1,412	...	54	1,438	46,767	25,268	...	1,18,940
133	8·8	...	43	318	...	...	...	10	...	...	6	...	41	200	...	10	1,204	50	2,774	...
7,698	13·6	447	2,003	5,490	1,739	145	...	490	1,021	38	900	919	1,289	122	7,602	13,320	70,057	16,871	...	22,006
220	22·6	...	147	308	302	...	...	25	...	...	7	...	59	1,160	...	110	3,365	4	1,817	...
163	28·4	...	4	209	98	...	...	...	...	...	24	...	21	...	...	...	778	18	...	3,114
817	13·9	...	28	1,598	60	...	...	347	45	...	443	92	148	...	...	210	5,104	96	...	519
6,726	8·8	105	4,207	4,018	239	...	...	102	...	...	655	619	3,567	17,778	...	31,100	1,80,254	1,800	3,16,832	...
3,013	16·2	109	602	3,845	...	...	...	7,00	...	...	51	74	475	12,170	...	1,738	24,746	1,357	33,400	...
3,892	13·1	...	1,278	3,811	...	191	26	96	...	...	237	556	762	25	...	13,436	35,483	5,080	2,171	...
..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
29,446	10·6	1,133	9,077	36,976	3,960	624	146	2,819	2,883	461	2,855	3,460	8,154	31,453	7,652	60,358	3,24,673	50,878	3,63,063	1,43,681
2,02,792	8·2	23,784	64,031	4,66,504	10,468	24,799	18,294	1,31,038	25,635	91,523	63,306	1,30,550	33,919	36,504	24,739	3,15,607	52,73,744	4,21,086	3,03,954	15,76,605
96	15·8	...	34	150	...	...	...	...	...	...	3	...	16	...	...	...	420	30	...	...
357	6·5	...	617	1,343	107	...	...	6	...	...	336	...	100	540	...	...	3,977	1,423	6,000	...
21,849	13·2	1,134	9,478	18,089	2,703	250	654	5,313	12,104	25	1,529	4,904	2,581	917	33,167	82,172	2,76,629	33,620	...	1,15,994
22,302	13·0	1,134	10,129	19,582	2,810	250	654	5,319	12,104	25	1,868	4,904	2,697	1,457	33,167	82,172	2,81,023	37,080	6,000	1,15,994
60,555	17·2	9,440	10,073	92,797	9,383	5,805	9,291	11,918	12,222	5,473	2,704	11,585	6,827	178	2,84,960	2,43,751	8,35,250	25,024	...	3,01,052
10,857	7·4	29	1,446	3,797	376	18	...	...	...	...	1,476	2,525	914	22,591	...	1,02,979	3,58,768	9,840	2,37,705	519
3,955	2·1	47	4,036	45,000	...	2,669	698	...	1,313	100	983	953	5,102	...	...	782	1,82,214	6,310	493	...
14,812	4·4	76	5,484	48,797	376	2,687	698	...	1,313	100	2,459	3,478	6,016	22,591	...	1,03,401	5,40,982	16,150	2,38,198	519
97,451	11·8	10,650	85,686	1,61,107	12,659	8,743	10,643	17,236	25,658	5,598	7,001	19,967	15,540	24,283	2,67,816	5,19,324	16 60,980	78,260	2,41,198	4,18,165

respectively; the figures against them are for a part of the year only.

few days it was under management during the year is blank.

philkhana, Rs. 8,988 for the menagerie, Rs. 8,500 for goshala, Rs. 6,780 for lighting, Rs. 11,138 for gardens, Rs. 8,233 for charges in connection with properties obtained by will

Railway debentures belonging to the estate.

has retained charge of the estate till the younger brother attains his majority.

APPEN

Management of Wards', Attached, Encumbered

NOTE.—The estates which were under management

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate— W. for ward's estate. A. for attached estate. E. for encumbered estate. T. for trust estate.	Year of assumption of charge.	Revenue and cesses due from the Estate to Government.				
								Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
RAJSHAHI.	BARI.	*Dighaputtea(a)*	*Pramada Nath Rai*	21	*Act IX (B.C.) of 1879*	W.	1884	58,583	58,583	58,583	...	...
			Basanta Kumar Rai	19				58,957	58,957	58,957	...	...
			Sarat Kumar Rai	17								
			Hemendra Kumar Rai ...	16								
		Talanda	Kunja Mohan Moitra ...	18	Act VIII of 1890 ...	W.	1891	814	823	823	...	...
			Total ...	...	.....	...	...	1,18,354	1,18,363	1,18,363	...	...
	DINAJPUR.	Shankarpur(b)	....	...	Act XXXV of 1858 ...	W.	1878	33,491	33,491	33,491	...	...
		Maldwar	Chhatra Nath Chaudhri ...	10	Act IX (B.C.) of 1879	W.	1885	74,854	74,854	74,851	...	...
			Tarak Nath Chaudhri ...	9								
			Total ...	...	.....	...	...	1,08,345	1,08,345	1,08,342	...	...
	JALPAI-GURI.	*Paddamoteo(c)*	*Sallimullah*	21	*Act XL of 1858* ...	W.	1875	...	...	...	...	...
	RANGPUR.	Burdhankotee	Chandra Kishore Rai ...	18	Act IX (B.C.) of 1879	W.	1880	11,038	11,038	11,038	...	...
		Hazrahati	Romoni Mohan Rai Chaudhri.	15	Ditto	W.	1885	5,204	5,204	5,204	...	...
		Rahamutpur	Nripendra Narain Rudra ...	13	Ditto	W.	1889	816	816	816	...	...
		Tepa	Jolindra Mohan Rai Chaudhri	15	Act VIII of 1890 ...	W.	1891	6,396	6,396	6,396	...	...
		Ishan Chandra Rai	Ishan Chandra Rai	...	Regulation XIX of 1810	T.	1881	2,910	2,910	2,903	...	7
			Total ...	...	.....	...	...	26,344	26,364	26,357	...	7
			DIVISIONAL TOTAL ...	...	.....	...	...	2,50,043	2,50,072	2,50,062	...	7
DACCA.	DACCA.	Talipabad	Raisuddin Chaudhri ...	...	Act VIII of 1885 ...	A.	1889	3,246	3,246	3,246	...	...
			Karim Newaz Chaudhri ...	...								
			Rahim Newaz Chaudhri ...	...								
	FARID-PUR.	Kanakshar	Kamakhya Nath Chatterjee	12	Act IX (B.C.) of 1879	W.	1891	523	529	528	...	1
			Hari Das Chatterjee	6								
			Ram Narsingh Chatterjee ..	4								
	BAKAR-GANJ.	*Karinath Basu(e)*	*Seven proprietors*	...	*Regulation V of 1812*	*A.*	*1845*	*405*	*405*	*405*	...	...
		Dakhin Shahbazpur	Seven co-sharers	...	Act VIII of 1885 ...	A.	1886	46,598	46,598	39,824	...	77
		Haturiat(f)	*Eight co-sharers*	...	*Ditto*	*A.*	*1893*	*14,822*	*14,822*	*14,761*	...	*61*
		Bamna(g)	*Fakhruddin Muhammad Chaudhri.*	11	*Act IX (B.C.) of 1879*	*W.*	*1893*	*3,768*	*3,768*	*3,767*	...	*1*
		Ananda Chandra Roy and others(h).	*Ananda Chandra Roy and others.*	...	*Act VIII of 1885* ...	*A.*	*1894*	...	...	...	...	...
			Total ...	...	.....	...	...	65,583	65,583	58,757	...	139
			DIVISIONAL TOTAL ...	...	.....	...	...	69,352	69,358	62,531	...	140
CHITTAGONG.	NOAKHALI.	Miss M. D. I. Courjon ...	Miss M. D. I. Courjon ...	23	Act IV (B.C.) of 1870 ...	W.	1874	41,435	41,435	41,435	...	...
		Ganga Charan Mozumdar ...	Girindra Kumar Mozumdar	0	Ditto	W.	1879	329	329	329	...	...
			Sashi Mukhi	23								
		Bhubanjoy Shaha	Bhubanjoy Shaha	90	Act IX (B.C.) of 1879	W.	1885	453	453	453	...	...
		Panamoah	Donor, Panamoah	...	G. O. No. 735, dated the 16th March 1881.	T.	1881	...	...	...	...	...
			Total ...	...	.....	...	...	42,217	42,217	42,217	...	...
	CHITTAGONG.	Rajkrishna Banerjee ...	Raj Lukshmi Debya	Not known	Regulation X of 1793	W.	1837	55,914	55,914	55,914	...	...
			Shib Gopal Banerjee	27								
		Hidayet Ali Chaudhri ...	Hidayet Ali Chaudhri ...	52	Act XXXV of 1858 ...	W	1873	4,432	4,432	4,432	...	...
		Magun Das Rai	Durga Kinkar Rai	40	Act IV (B.C.) of 1870	W.	1877	6,811	6,811	6,811	...	...
			Girendra Chandra Rai ...	23								
			Surendra Chandra Rai ...	20								
		Fazl Ali Khan	Ashraf Bibi	36	Act IX (B.C.) of 1879	W.	1892	19,449	19,449	19,449	...	...
			Salamut Ali Khan	18								
			Abdul Futteh Khan	38								
			Danu Meah	23								
		Abdul Futteh Khan ...	Mussamut Atarjan	32	Ditto	W.	1884	4,618	4,618	4,618	...	...
			,, Bia Bibi	46								
			Ali Ahmed Khan	10								
			Mussamut Jabida Khatoon ...	18								
		Mong Raja(i)	Nogphrusayne	20	Ditto	W.	1885	302	302	302	...	...
		Jogesh Chandra Rai ...	Jogesh Chandra Rai ...	27	Ditto	W.	1890	13,402	13,402	13,402	...	...
			Kumar Bhuban Mohan Rai ...	17	Ditto	W.	1890	4,646	4,646	4,646	...	...
		Harish Chandra Rai ...	,, Romoni Mohan Rai ...	12								
		Latifa Khatoon	Mussamut Latifa Khatoon ...	44	Ditto	W.	1890	1,938	1,951	1,951	...	...
		Sheo Lal Tewari	Ram Rattan Tewari	15	Ditto	W.	1892	1,903	1,903	1,903	...	...
		Muzaffar Ahmed	Muzaffar Ahmed	12	Ditto	W.	1892	1,637	1,637	1,518	...	119
		Surendra Bejoy Rai	Surendra Bejoy Rai	13	Ditto	W.	1892	7,733	7,746	7,719	...	13
			Total ...	...	.....	...	...	1,23,785	1,23,811	1,23,693	...	132
			DIVISIONAL TOTAL ...	...	.....	...	...	1,65,002	1,65,028	1,64,882	...	132

(a) The estates of the elder and younger wards were released from the 29th
(b) Since the death of the late proprietor, Srinath Sanyal, in January 1892, the Court of Wards has been holding charge of the estate
(c) The estate was released from the 23rd March 1894.
(d) These sums include Rs. 71,038 and Rs. 70,270 paid
(e) The estate was released from the 1st January 1894; the
(f) The estate was taken in charge on the 10th August 1893; the
(g) The estate was taken in charge on the 18th December 1893 and released from the
(h) The estate was taken in charge on the 2nd March 1894; the return
(i) The estate was released

Rent and cesses due from the Estate to superior landlords.					Rent and cesses due to the Estate.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
47,956	48,025	47,893	...	69	4,10,296	5,71,723	3,60,994
55,313	55,313	55,313	...	...	1,80,985	3,31,633	1,60,995
4,636	4,706	4,709	...	1	14,551	25,600	16,968
1,07,905	1,08,044	1,07,985	...	63	6,11,832	9,29,156	5,38,257
704	758	642	...	116	69,875	84,797	67,907
81	116	81	...	35	1,48,378	3,18,836	1,62,931
785	874	723	...	151	2,18,253	4,03,633	2,30,838
313	313	313	...	...	1,181	1,330	1,306
550	696	696	...	...	37,190	50,717	40,194
558	1,210	936	...	274	13,320	27,555	16,664
1,096	3,240	3,197	...	43	6,193	9,385	7,105
185	439	439	...	...	17,005	50,872	20,223
631	1,286	655	...	631	6,187	8,175	5,118
3,926	6,871	5,923	...	948	79,904	1,46,704	89,304
1,12,929	1,16,102	1,14,944	...	1,162	9,11,120	14,80,823	8,59,707
...	...	...	...	...	18,552	34,161	19,068
8,983	9,403	8,745	...	658	30,247	35,380	16,477
...	...	...	...	...	901	1,570	627
30,805	37,109	31,987	...	5,180	1,24,655	2,34,242	1,23,338
47,895	57,097	28,535	...	29,170	1,21,958	1,66,915	79,941
20,236	27,077	66	...	27,019	38,115	49,249	12,631
...	...	...	...	...	...	...	...
1,04,990	1,21,943	60,587	...	61,362	2,84,929	4,51,976	2,09,537
1,13,979	1,31,346	69,332	...	62,020	3,23,728	5,21,517	2,45,082
275	275	265	10	...	68,025	81,402	63,279
3,245	3,653	3,051	153	449	6,931	12,442	5,549
8,915	9,500	8,703	361	536	17,790	37,075	13,911
372	372	372	...	...	631	631	631
12,807	13,800	12,391	424	985	93,377	1,31,550	83,370
7,107	7,110	7,110	...	...	74,547	83,246	75,604
1,153	1,156	1,153	3	...	8,852	10,163	8,468
22,030	22,324	22,225	...	...	46,008	57,368	49,733
2,516	2,516	2,465	51	...	36,707	42,676	37,160
2,752	2,752	2,752	...	...	13,306	15,937	13,889
140	163	162	...	...	1,115	1,314	1,092
5,658	5,754	5,650	60	31	35,414	45,038	38,908
2,667	2,690	2,666	23	1	13,920	17,917	14,058
1,287	1,346	1,019	...	327	9,002	23,598	5 221
57	57	56	...	1	5,540	9,031	6,138
7,925	8,457	8,457	...	...	20,447	27,871	20,302
511	715	442	...	288	15,866	27,987	16,637
53,883	55,039	54,263	137	648	2,80,804	3,63,048	2,87,010
66,690	68,839	66,654	561	1,633	3,74,181	4,94,596	3,70,380

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
87·9	*2,751*	*2,30,240*	*2,31,854*	*4,623*	*61,484*	*2,94,732*	*9,53,397*
85·7	*8,309*	*1,66,949*	*91,656*	*4,310*	*11,984*	*89,398*	*3,67,583*
116·6	2,455	6,177	5,315	177	723	269	23,452
87·9	13,515	3,92,360	3,28,525	9,110	74,191	3,84,839	13,84,422
97·2	545	16,345	28,515	270	23,669	5,469	1,25,830
109·8	33,037	1,22,868	31,350	2,721	6,967	16,592	2,30,561
105·7	33,582	1,39,213	59,865	2,991	30,636	22,061	3,46,391
115·6	...	*29*	*939*	*8*	...	...	*2,955*
108·1	535	9,988	303	454	346	2,389	43,686
225·0	909	9,983	2,400	...	...	...	19,064
114·7	...	2,280	31,968	3,495	20	767	43,355
118·9	...	30,649	55,968	916	1,9d9	540	79,616
82·7	...	3,057	985	...	1	5	6,104
111·8	1,443	55,957	91,624	4,865	2,336	3,696	1,91,825
94·3	48,540	6,87,552	4,89,953	16,074	1,07,163	4,10,090	18,74,893
102·7	2,640	12,453	6,715	197	996	249	27,225
81·4	2,070	16,833	7,227	1,047	1	4,978	29,730
69·6	*89*	*854*	*1,729*	...	5	...	*2,354*
98·9	18,895	91,607	38,596	6,138	946	10,760	1,79,778
90·1	...	*93,974*	...	*165*	*69*	*6,880*	*80,058*
89·1	...	*86,618*	...	*121*	*180*	*15,644*	*98,576*
...	...	...	...	...	...	...	...
73·5	18,984	2,23,053	40,318	6,424	1,193	33,294	2,90,766
77·2	23,694	2,52,339	54,260	7,668	2,190	39,521	3,47,731
93·0	2,908	15,267	4,788	1,263	1,046	4,224	74,600
80·0	645	6,248	472	334	162	1,259	7,776
78·2	4,114	19,050	19,010	1,666	55	6,336	40,978
100·0	...	...	745	...	208	...	1,584
89·3	7,667	40,565	25,015	3,263	1,471	11,819	1,24,938
101·4	732	6,806	1,111	885	40	1,687	79,527
95·7	138	1,555	2,352	103	280	909	12,112
107·8	1,420	6,262	6,430	1,811	2	1,918	59,894
101·2	949	4,559	7,019	558	4,143	3,102	51,982
102·8	360	1,905	5,604	191	...	518	20,002
97·9	97	125	622	...	5	96	1,815
109·9	514	[5,601	3,511	597	496	1,770	45,282
100·9	818	3,017	3,902	170	62	2,328	20,420
57·9	1,147	17,329	3,201	296	1	1,005	9,785
114·9	...	3,793	8,351	9,490	4	480	24,563
99·3	828	6,750	19,740	280	...	4,167	44,508
104·8	361	10,984	15,802	2,181	27	1,830	36,477
102·2	7,364	68,646	77,554	16,572	5,060	19,071	4,06,167
98·9	15,031	1,09,211	1,02,569	19,835	6,531	31,790	8,51,105

DIX I—*continued.*

and Trust Estates for the year 1893-94—continued.

for a part of the year only are shown in italics.

Disbursements.																						
Management of property.			Miscellaneous.																			
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management charges (column 30) on current rent and cess demand (column 19).	Construction and repairs of cutcherry buildings.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, &c.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings and other immovable property.	Improvement of land and people and results of same.	Survey and settlement.	District road assessment, municipal, chaukidari and income taxes, embankment cess, and irrigation rates.	Other payments.	General and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balances at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
71,406	*17·4*	*461*	*90,940*	*1,64,936*	*6,838*	*7,701*	*5,421*	*15,399*	*9,906*	*196*	*5,487*	*33,092*	*6,351*	*81*	*1,33,055*	*2,87,809*	*8,79,180*	*(d)* { *81,897*	*1,590*	*15,89,560*
14,924	*7·8*	*378*	*14,905*	*31*	...	...	...	...	...	*76*	*590*	*857*	*2,566*	*1,580*	*40,947*	*89,894*	*9,78,069*	*79,890*	*109*	*3,95,391*
3,737	25·6	182	116	2,586	157	66	...	48	158	...	142	112	380	...	...	434	18,432	10,020	...	...
89,417	14·6	1,021	35,967	1,66,602	6,995	7,767	5,421	15,377	9,264	201	4,209	33,450	9,290	1,661	1,83,003	3,70,567	11,83,615	1,70,807	1,699	19,14,161
0,110	13·0	1,031	12,200	1,380	2,048	593	805	5,509	1,450	98	370	1,468	2,233	...	...	4,220	76,731	40,099	...	3,638
16,103	10·8	254	3,851	21,008	4,002	120	910	1,690	2,130	1,018	1,092	1,867	5,143	...	510	10,712	1,45,318	75,243	...	26,140
25,213	11·5	1,285	15,557	22,388	6,050	713	1,715	7,205	3,580	1,016	1,462	3,352	7,376	...	510	14,932	2,22,049	1,24,342	...	29,778
135	*11·6*	...	*8*	*197*	*93*	...	...	*300*	...	...	...	*14*	*14*	...	...	...	*1,004*	*1,251*	...	...
5,374	14·4	200	620	12,804	267	132	25	1,050	1,108	...	216	426	1,125	...	...	3,339	28,710	4,075	...	200
4,157	31·2	60	131	2,756	243	...	...	...	...	...	94	14	604	...	...	...	14,206	4,858	...	...
1,226	10·8	...	1,479	961	477	...	...	200	...	...	57	44	158	...	...	1,040	9,655	33,700	...	...
2,021	15·4	...	2,079	1,080	470	34	...	1,815	...	...	76	65	479	...	...	719	16,882	62,734	...	...
111	1·3	...	11	...	...	...	2,000	...	...	...	25	...	242	...	...	...	5,947	157	...	...
13,489	10·9	260	4,120	18,746	1,454	166	2,025	3,065	1,198	...	468	549	2,608	...		4,998	85,490	1,06,425	...	200
1,23,254	14·1	2,346	55,652	2,07,927	14,022	8,646	4,721	25,947	14,142	1,817	6,109	37,374	19,294	1,661	1,83,513	3,90,497	14,72,008	4,02,825	1,699	19,44,146
4,730	25·8	31	292	5,146	...	112	30	...	16	7,297	111	31	502	...	...	...	21,013	5,013	...	...
1,862	9·2	187	404	1,947	606	24	...	...	...	..	61	...	253	1,072	1,000	8,708	25,576	4,151	1,277	...
201	*22·9*	...	*8*	*1,220*	...	...	...	...	...	*231*	*5*	...	*38*	...	...	...	*2,142*	*212*	...	...
10,093	12·0	266	6,226	42,988	...	92	637	...	800	8,455	604	706	3,580	...	...	13,316	1,06,009	13,769	74	...
6,261	*9·2*	*3*	*9,780*	*9,871*	...	...	...	...	...	*257*	*416*	*60*	...	*4*	...	*13,616*	*69,574*	*10,484*	*2,05,647*	*3,009*
645	1·7	...	*16*	*500*	...	...	...	...	...	...	*90*	...	...	*599*	...	*14,780*	*90,059*	*6,107*	*1,47,222*	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
33,225	8·1	289	9,422	47,599	...	92	637	...	800	8,943	1,115	756	3,618	603	...	41,751	2,58,194	32,572	3,52,930	3,502
39,890	9·2	487	10,118	54,892	606	228	687	...	816	16,240	1,291	787	4,433	1,675	1,000	50,544	3,05,383	42,338	3,52,216	3,502
8,430	12·4	1,360	2,433	3,945	...	120	60	2,509	...	107	1,102	866	1,836	900	...	3,017	68,503	6,097	20,000	...
864	11·6	31	514	882	50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2,268	10·8	130	1,362	1,798	337	...	...	234	...	...	7	1,125	486	...	1,300	7,907	27,330	18,048	...	1,661
...	...	...	...	...	...	460	...	...	...	...	2	...	21	...	...	...	885	720	...	...
12,231	13·1	1,524	4,309	6,625	387	580	60	2,743	...	107	1,117	1,984	2,534	1,305	1,300	12,344	1,04,324	20,544	23,500	1,661
3,086	5·3	421	1,362	3,057	...	27	30	...	245	538	707	...	2,128	...	...	1,887	77,472	2,055	...	...
1,118	12·6	47	256	1,103	216	...	...	718	30	255	60	...	220	...	...	900	10,517	1,593	...	7,306
4,085	8·8	270	2,197	5,136	1,083	...	30	412	1,040	215	133	...	1,278	4,088	54	1,925	51,091	8,893	...	...
3,083	10·0	259	1,529	4,594	2,321	72	40	1,563	217	373	271	...	1,060	...	45	2,868	40,845	11,137	...	1,03,439
1,257	9·4	80	691	3,963	...	...	...	30	39	378	86	2	388	...	...	884	14,637	5,365	...	...
300	26·9	4	248	...	...	...	...	...	10	...	4	600	27	...	...	90	1,750	56	...	...
3,228	9·1	200	1,222	7,235	...	27	30	3,894	1,317	220	236	14	978	...	...	1,770	30,040	5,633	...	11,412
1,387	9·9	5	827	...	...	...	...	4,359	319	194	173	3,000	360	...	...	2,228	19,667	753	...	...
1,087	12·1	6	590	804	...	...	...	10	...	461	23	304	132	1,869	...	1,066	9,447	338	10,085	...
556	10·3	3	1,158	883	156	...	...	...	8	182	136	...	185	...	...	480	5,301	19,092	...	...
1,541	9·5	3	1,158	2,169	901	...	...	643	3,980	250	27	...	453	...	...	4,076	25,592	18,216	...	...
1,962	8·6	8	4,118	2,753	684	...	...	202	535	224	149	142	427	...	1,995	1,830	22,980	13,797	...	...
23,895	8·5	1,339	14,429	31,795	5,369	128	142	11,837	7,746	3,501	2,965	4,062	7,658	5,957	2,094	19,660	3,18,719	87,448	10,985	1,22,217
36,216	9·7	1,859	19,238	38,365	5,731	706	202	14,580	7,746	3,609	3,182	5,046	10,192	7,352	3,394	32,543	4,23,113	1,07,992	36,495	1,25,888

January 1894; the figures against them are for a part of the year only.
under section 13 of Act IX (B.C.) of 1879, pending the conclusion of the litigation in the High Court as to the succession to the state.
the figures against it are for a part of the year only.
to the proprietors just before the release of the estates.
figures against it are for a part of the year only.
figures against it are for a part of the year only.
1st August 1894; the figures against it are for a part of the year only.
for the few days it was under management in 1893-94 is blank.
from the 1st April 1894.

APPEN

Management of Wards', Attached, Encumbered

NOTE.—The estates which were under management

Division.	District.	Estate.	Proprietor.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estate—W. for Ward's estate. A. for Attached estate. E. for Encumbered estate. T. for Trust estate.	Year of assumption of charge.	Revenue and cesses due from the estate to Government. Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
Patna.	Patna.	Bhugwant Narain Singh ...	Bhugwant Narain Singh ...	19	Act IV (B.C.) of 1870 ...	W.	1875	7,875	7,875	7,875	...	...
		Koer Bhugwant Prasad ...	Koer Bhugwant Prasad ...	17	Act IX (B.C.) of 1879	W.	1884	1,214	1,214	1,214	...	...
		Hardi	Krishna Prasad Narain Singh	14	Ditto ...	W.	1891	6,269	6,272	6,217	...	...
		Bishenpur	Jugneshwar Narain Singh ...	5	Act VIII of 1869 ...	W.	1893	1,236	1,241	1,241	...	...
			Akhileshwar Narain Singh ...	3								
		*Patrick Stephen**	*Patrick Stephen ... ...*	*15*	*Ditto ... ...*	*W.*	*1893*	*1,073*	*1,073*	*1,073*	...	...
			Total ...	...	.....	...	...	18,267	18,375	18,320	...	...
	Gaya.	Tikari	Kumar Gopal Saran Narain Singh.	10	Act IX (B.C.) of 1879	W.	1885	2,55,042	2,55,042	2,54,928	...	...
		Deo	Raja Bhikham Narain Singh Bahadur.	...	Act IX of 1886 ...	E.	1886	23,106	23,106	23,106	...	...
		Chandragurh	Indra Deo Narain Singh ...	12	Act IX (B.C.) of 1879	W.	1891	1,747	1,747	1,747	...	...
			Total ...	...	.....	...	...	2,79,895	2,79,895	2,79,781	...	...
	Shahabad.	Babhadra Prasad Singh ...	Babhadra Prasad Singh ...	14	Act IX (B.C.) of 1879	W.	1887	2,808	3,018*	3,013	...	...
		Chándra Kumar ...	Deo Kumar	13	Ditto ...	W.	1887	17,060	17,171	17,171	...	...
			Dharam Kumar	11								
			Total ...	...	.....	...	...	19,868	20,184	20,184	...	...
	Sa-ran.	Majhauli	Khosal Kishori Prasad Mal ...	13	Act IX (B.C.) of 1879	W.	1892	11,002	11,002	11,002	...	...
		*Mobarak Hossein** ...	*Syed Saleh Hossein ... ...*	*5*	*Ditto ... ...*	*W.*	*1893*	*1,418*	*1,418*	*1,418*	...	...
			Mussamut Kaniz Saida	*3*								
			Total ...	...	.....	...	...	12,420	12,420	12,420	...	...
	Muzaffar-pur.	*Sheohur**	*Raja Deo Nundun Singh ...*	*53*	*Act IX (B.C.) of 1879*	*W.*	*1893*	*7,700*	*14,384*	*11,453*	...	*2,931*
	Darbhanga.	Paigumberpur ...	Saadat Ali Khan	15	Act IX (B.C.) of 1879	W.	1892	6,684	7,038	7,038	...	...
			Wahid-un-nesa Begam ...									
			Aziz-un-nesa Begam ...									
		*Mahiuddinagar**	*Shah Wajid Hossein ...*	...	*Ditto ... ...*	*W.*	*1893*	*1,133*	*1,133*	*1,133*	...	...
		*Narhan**	*Bisseswari Kunwar ...*	*22*	*Ditto ... ...*	*W.*	*1893*	*22,914*	*22,931*	*22,931*	...	...
		Jogearah	Donor, Syed Muhammed Taki Khan.	...	Government Order No. 735, dated the 16th March 1881.	T.	1881	1,939	1,939	1,939	...	...
			Total ...	...	.....	...	...	32,670	33,041	33,041	...	...
			Divisional Total ...	...	.....	...	...	3,70,829	3,78,289	3,75,199	...	2,931
Bhagalpur.	Bhagal-pur.	Lugma	Sumput Sati Kumari	40	Act IV (B.C.) of 1870	W.	1877	2,347	2,347	2,347	...	...
		Sukraj Rai	Bunsraj Sati Kumari ...	46	Act IX (B.C.) of 1879	W.	1889	21,634	21,661	21,606	...	...
		Cleveland	Sukraj Rai	16	Government Order No. 735, dated the 16th March 1881.	T.	1881	13	13	13	...	...
			.....	...	.....	...	...				...	...
			Total ...	...	.....	...	...	23,998	24,021	24,066	...	...
	Purnea.	Khagra	Muhammad Muhi-uddin Hussain.	9	Act IX (B.C.) of 1879	W.	1893	1,50,981	1,77,376	1,77,376	...	...
			Muhammad Muin-uddin Husain.	7								
			Zainab-un-nesa	2								
		Mirza Mahomed Hossein ...	Shahr Banu Begam *alias* Safri Begam.	...	Government Order No. 735, dated the 16th March 1881.	T.	1881	460	460	460	...	...
			Total ...	...	.....	...	...	1,51,441	1,77,836	1,77,836	...	...
	Santhal Parganas.	Naraipur	Ahlad Kuhari	67	Regulation X of 1793 ...	W.	1857	267	267	267	...	...
		Panasi	Madhab Kumari‡	...	Act IV (B.C.) of 1870	W.	1873	601	601	601	...	...
			Pyare Kumari	52								
		Sankara	Siva Sundari	45	Act IX (B.C.) of 1879	W.	1885	2,784	2,784	2,784	...	...
		Rohini	Kastura Kumari	52	Ditto ...	W.	1886	3,149	3,149	3,149	...	...
			Total ...	...	.....	...	...	6,801	6,801	6,801	...	...
			Divisional Total ...	...	.....	...	...	1,82,240	2,08,638	2,06,695	...	...
Orissa.	Puri, Balasore, Cuttack.	Kanika	Nripendra Nath Bhanj ...	12	Act IX (B.C.) of 1879...	W.	1884	27,525	27,535	27,525	...	...
		Madhupore	Narayan Chandra Dhir ...	13	Ditto ...	W.	1888	11,581	11,582	11,582	...	...
			Baldeb Chandra Dhir ...	8								
			Total ...	...	.....	...	...	39,106	39,107	39,107	...	...
		Jamkunda	Surendra Nath Singh	17	Act IX (B.C.) of 1879	W.	1882	1,617	1,617	1,617	...	...
		Bhabanbunder	Srichandan Brindabun Chandra Rai.	20	Ditto	W.	1889	6,828	6,831	6,831	...	...
			Total ...	...	.....	...	...	8,445	8,448	8,448	...	...
		Borhung	Lokenath Bidyadhar Mahapatra.	15	Act IX (B.C.) of 1879	W.	1873	3,801	3,801	3,801	...	...
			Divisional Total ...	...	.....	...	...	51,352	51,356	51,356	...	...

* These five estates were taken in charge on the 18th September 1893, 4th December 1893, 5th September 1893, 10th
† This sum includes Rs. 4,407 on account of pay of farashes, chopedars and gardeners, Rs. 22,921
‡ This sum includes the value
§ Madhab Kumari of Panasi died
‖ This sum includes a loan of Rs. 25,000 taken on

Rent and cesses due from the estate to superior landlords.					Rent and cesses due to the estate.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3	3	3	...	...	19,002	32,934	16,852
...	...	...	...	...	9,001	16,036	9,812
56	84	63	...	21	23,694	33,204	27,701
4	12	12	...	...	10,624	15,877	8,431
21	*21*	...	...	*21*	*3,972*	*5,797*	*3,336*
84	120	78	...	42	67,193	1,04,748	68,112
45,114	45,114	45,106	...	...	7,60,688	14,58,237	7,45,824
...	...	...	...	...	1,14,723	2,22,759	1,16,586
4,424	8,028	7,375	...	653	17,884	24,114	17,347
49,538	53,142	52,481	...	653	8,93,295	17,05,110	8,79,757
...	...	...	...	...	12,672	15,603	12,891
127	327	...	...	327	56,776	1,69,241	52,401
127	327	...	...	327	69,448	1,84,846	65,292
...	...	...	...	...	28,176	39,387	29,114
11,857	*18,521*	*12,060*	...	*6,461*	*6,779*	*27,998*	*7,165*
11,857	18,521	12,060	...	6,461	34,955	67,385	36,269
...	...	...	...	...	*23,989*	*1,46,081*	*14,806*
334	366	306	...	...	59,906	2,31,397	32,681
589	*589*	*589*	...	...	*13,151*	*27,480*	*8,048*
47	208	40	...	*168*	*97,287*	*2,64,734*	*1,06,349*
...	...	...	...	...	3,753	3,960	3,121
970	1,163	995	...	168	1,74,157	5,27,561	1,50,193
62,576	73,273	65,614	...	7,651	12,63,037	27,35,731	12,14,428
...	...	...	...	...	17,278	26,273	15,967
3,356	5,808	5,615	...	110	64,551	1,14,243	66,191
...	...	...	...	...	241	243	212
3,356	5,808	5,615	...	110	82,070	1,40,759	82,990
57	57	47	...	10	2,76,389	4,58,202	2,82,899
...	...	...	...	...	1,054	1,274	1,175
57	57	47	...	10	2,77,434	4,59,476	2,84,074
...	...	...	...	...	6,083	6,307	6,234
...	...	...	...	...	5,280	5,383	5,335
...	...	...	...	...	19,008	19,009	19,009
...	...	...	...	...	31,626	34,748	30,911
...	...	...	...	...	61,997	65,447	61,489
...	...	...	...	...	4,21,501	6,66,682	4,27,953
3,413	5,865	5,062	...	120	1,38,542	1,49,864	1,61,258
...	...	...	...	...	33,039	48,342	30,202
57	57	57	...	...	1,71,581	1,98,206	1,91,460
57	57	57	...	...	8,841	9,090	8,574
12	12	12	...	...	20,304	36,924	22,702
153	886	886	...	...	29,205	46,014	31,276
165	898	898	...	...	5,018	7,175	5,280
316	316	316	...	...	2,06,704	2,51,395	2,28,016
538	1,271	1,271	...	...			

RENT AND CESSES DUE TO THE ESTATE – *concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
94·1	1,105	12,671	4,689	158	1,178	661	25,518
108·9	...	7,104	331	92	...	863	11,008
116·9	1,522	3,596	2,041	108	49	17	29,916
79·3	...	7,455	32	47	60,440	...	88,950
89·9	...	*2,536*	...	...	*1*	...	*3,937*
101·3	2,627	33,362	7,093	405	81,668	1,541	1,58,819
98·0	55,398	6,55,133	1,17,606	3,741	70,957	1,12,095	10,00,823
101·6	...	1,06,813	17,825	179	4,28,488	355	5,63,433
96·9	...	6,740	7,342	589	2	208	25,468
98·4	55,398	7,68,686	1,43,773	4,509	4,49,447	1,13,258	15,89,744
101·7	518	2,166	7,636	...	...	...	20,527
92·3	11,217	1,05,623	44,870	686	48,364	2,596	1,45,917
94·0	11,765	1,07,789	52,506	686	48,364	2,596	1,69,444
103·3	9	10,264	4,792	...	1,560	2,118	37,584
105·5	...	*20,849*	*14*	...	*27,579*	...	*34,749*
103·7	9	31,107	4,806	...	29,133	2,118	72,326
61·7	...	*1,31,620*	...	*140*	*1,43,986*	*161*	*1,59,003*
54·4	...	1,98,716	32,841	590	2,145	656	68,013
61·2	...	*19,439*	...	...	*665*	...	*8,713*
109·3	...	*1,67,288*	*6,545*	...	*611*	*1,667*	*1,14,065*
83·1	...	539	5,922	4	1	...	9,048
85·9	...	3,86,255	44,308	594	3,322	2,323	2,00,789
98·1	69,799	14,58,819	2,51,486	6,334	7,55,920	1,21,997	23,50,165
92·5	1,960	8,282	3,584	31	25,019‖	100	44,721
102·5	20,006	27,822	19,307	863	265	5,078	92,599
87·9	...	31	1,296	...	20	...	1,528
100·4	22,026	36,135	24,187	894	25,304	6,078	1,38,848
102·8	40,013	1,26,200	2,628	6,151	22,857	8,861	3,23,396
111·4	13	86	445	...	304	...	1,924
102·4	40,026	1,26,376	3,073	6,151	23,161	8,861	3,25,320
102·4	...	73	5,003	...	475	...	11,712
101·0	...	48	4,490	...	306	...	10,131
100·0	...	...	12,867	...	1,239	...	52,618
97·7	...	3,837	25,959	120	3,099	...	60,079
99·2	...	3,958	47,819	120	5,109	...	1,14,537
101·5	71,052	1,66,460	75,079	7,165	53,574	14,934	5,78,705
116·4	2,131	6,110	45,575	2	20,266	4,764	2,81,965
91·4	5,670	12,212	54,169	186	7,914	...	92,471
111·5	7,801	18,322	99,744	188	28,180	4,764	3,24,436
96·9	242	275	7,781	...	227	...	16,582
111·4	4,505	9,717	19,777	2,185	1,086	...	45,750
107·1	4,747	9,992	27,558	2,185	1,313	...	62,332
89·2	...	1,014	4,951	256	274	1	10,762
110·3	12,548	30,228	1,32,253	2,629	20,767	4,765	3,97,430

DIX I—*continued.*

and Trust Estates for the year 1893-94—continued.

for a part of the year only are shown in italics.

DISBURSEMENTS.																					
Management of property.			Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doctor's fees and medicines, &c.	Education.	Miscellaneous.															
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management charges (column 30) on current rents and cess demand (column 19).	Repairs of Construction and cutcherry buildings.				Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of roads, buildings, and other immovable property.	Improvement of land and property and benefit of ward.	Survey and settlement.	District post assessment, municipal taxes, embankment cesses and irrigation rates.	Other payments.	General and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,746	15·8	46	275	2,487	846	78	...	271	1,643	58	615	3	407	...	...	219	24,472	1,046	...	29,050
1,424	15·8	20	180	2,381	266	...	...	564	170	...	171	...	227	504	...	1,712	8,890	2,208	...	...
3,054	12·0	130	548	5,792	196	...	...	626	870	...	164	284	686	3,700	...	278	27,587	2,329	15,371	...
1,172	11·0	...	804	1,843	...	...	...	57	4	687	51	2,603	344	78,301	...	1,191	88,380	370	93,391	...
851	*8·8*	...	7	...	...	...	...	...	...	*447*	195	...	*76*	...	...	...	*2,649*	*688*	...	...
8,747	15·0	196	1,814	19,508	1,283	*78*	...	1,518	2,693	1,142	1,096	2,890	1,740	87,505	...	3,440	1,51,978	6,941	1,08,762	29,050
1,19,812	15·7	7,001	21,417	1,09,220	3,628	7,247	2,911	15,433	39,288	54,098	7,598	59,580†	14,239	19,522	9,170	74,766	5,56,780	1,44,033	23,173	1,43,941‡
11,155	9·7	100	2,151	20,000	...	260	40	104	3,929	...	275	336	2,367	4,53,785	200	912	5,18,720	44,713	5,80,542	...
2,419	13·5	39	351	2,300	169	12	0	6	800	...	21	37	381	7,622	...	189	23,467	2,021	15,715	...
1,33,386	14·9	7,140	23,919	1,31,520	3,787	7,519	2,960	15,543	44,017	54,698	7,824	59,953	17,277	4,71,930	9,370	75,867	13,08,977	1,99,767	6,19,430	1,43,941
2,182	17·2	...	7	986	1,130	...	...	1,309	567	...	69	200	160	2·3	1,560	...	11,896	9,151	5,316	...
8,167	14·3	124	4,553	2,434	313	20	42	61	600	700	372	883	1,513	90,613	...	4,267	1,31,653	17,264	1,22,296	...
10,349	14·0	124	4,560	3,420	1,443	26	42	1,370	1,167	700	441	1,083	1,673	90,836	1,560	4,267	1,45,049	26,395	1,28,042	...
1,709	6·1	100	111	...	...	180	120	15	200	...	209	99	352	...	...	750	14,970	22,654	...	...
1,769	*23·9*	...	*4*	*800*	*10*	...	...	*418*	...	...	*94*	*2,688*	...	...	...	...	*18,739*	*19,004*	*1,95,811*	*5,162*
3,468	9·9	100	115	290	10	180	120	430	200	...	303	2,787	352	...	...	750	33,698	38,658	1,25,811	5,162
1,184	*4·9*	...	*60*	*4,687*	*60*	*66*	...	...	...	...	*151*	*500*	...	*99*	...	*687*	*18,889*	*1,40,319*	*2,89,390*	...
7,107	11·0	...	461	5,090	449	12	12	...	...	25	211	203	2,111	34,072	...	4,050	62,499	6,444	71,373	...
844	*6·4*	...	*31*	*1,695*	...	...	...	...	...	...	*94*	*1*	*409*	...	...	*200*	*4,989*	*3,724*	*1,33,210*	...
6,811	*6·7*	...	*27*	*9,988*	...	*60*	*70*	...	*1,569*	...	*1,036*	*3,631*	*2,705*	*50,000*	...	*2,389*	*1,00,896*	*13,109*	*5,612*	*1,07,373*
478	12·7	30	5	...	...	1,200	...	...	...	...	59	...	99	...	...	...	3,810	5,238	...	...
14,940	8·5	30	524	17,325	449	1,262	82	...	1,569	25	1,389	3,807	5,317	84,672	...	6,639	1,72,104	28,575	2,24,094	1,07,373
1,79,074	13·6	7,588	30,792	1,76,754	7,082	9,131	3,204	18,961	43,646	55,571	11,227	71,170	26,359	7,34,934	10,930	91,609	10,18,716	4,31,449	14,98,119	2,85,426
2,197	12·7	...	165	3,466	...	12	12	752	...	...	59	1	440	23,959	...	312	33,722	10,999	25,000	...
10,044	15·5	285	5,586	13,052	894	36	...	1,583	97	467	745	780	1,291	1,843	1,397	5,592	71,905	21,534	17,134	13,802
48	19·0	...	...	...	...	40	...	52	...	...	...	...	0	...	...	...	150	1,369	...	518
12,289	14·0	285	5,751	16,518	894	88	12	2,387	97	467	804	781	1,737	25,802	1,397	5,904	1,04,886	33,902	42,134	14,320
21,684	7·8	1,116	6,486	26,241	...	448	180	1,962	...	172	2,388	4,275	9,464	28,315	349	24,725	3,05,168	18,828	3,804	...
16	1·5	...	...	...	...	686	...	...	...	...	...	84	20	...	...	...	1,206	658	...	6,432
21,700	7·8	1,116	6,486	26,241	...	1,134	180	1,962	...	172	2,388	4,359	9,474	28,315	349	24,725	3,06,434	18,886	3,804	6,432
1,359	22·3	...	206	3,275	...	78	30	150	104	2,267	45	14	150	...	...	...	8,052	3,060	...	...
1,216	23·6	15	14	1,860	...	24	...	200	108	1,064	242	22	137	...	...	...	6,163	3,968	...	...
2,617	13·7	78	...	7,000	750	268	90	500	276	...	113	286	490	...	...	...	18,154	17,401	...	...
5,290	16·7	100	420	15,551	92	60	105	400	1,500	3,800	2,574	808	815	...	...	25	34,227	25,512	...	...
10,482	16·9	193	740	27,686	842	425	167	1,250	2,050	7,797	2,974	639	1,596	...	...	25	63,036	50,901	...	...
44,477	10·5	1,504	12,927	70,445	1,706	1,047	359	5,599	2,147	8,436	6,166	5,770	12,809	54,117	1,746	30,654	4,74,956	1,03,740	45,038	20,812
13,620	9·8	5,988	1,846	32,843	840	2,293	2,019	7,410	18,275	6,504	569	37	4,830	...	21,105	329	1,43,510	56,355	...	1,10,286
5,063	15·3	77	431	6,747	269	21	...	260	698	9,085	155	334	955	...	...	...	36,073	56,798	...	...
18,683	10·9	6,065	1,777	39,590	1,109	2,314	2,019	7,670	18,973	15,589	715	371	5,785	...	21,105	329	1,81,183	1,43,153	...	1,10,286
1,339	15·1	45	16	262	699	...	...	3,308	500	66	34	...	228	...	...	...	8,215	8,307	...	5,187
3,638	17·8	...	4,685	5,440	1,990	...	...	354	969	184	224	234	554	...	...	...	26,016	19,734	...	25,750
4,977	17·0	45	4,69	5,702	2,689	...	...	3,752	1,469	249	257	234	782	...	...	...	34,231	28,101	...	25,937
111	1·8	...*	222	1,882	165	...	...	204	140	43	94	29	125	...	1,500	...	8,538	2,224	...	...
23,757	11·5	6,080	6,703	46,974	3,963	2,314	2,019	11,725	20,582	15,881	1,066	634	6,895	...	22,605	329	2,23,952	1,73,478	...	1,36,223

September 1893, and 28th September 1893, respectively; the figures against them are for a part of the year only.
for stables, feed and keep of live stock and Rs. 2,413 for press establishment.
(Rs. 10,000) of Railway shares.
on the 15th November 1893.
behalf of the estate for the liquidation of its debts.

APPEN

Management of Wards', Attached, Encumbered

NOTE.—The estates which were under management

DIVISION.	DISTRICT.	ESTATE.	PROPRIETOR.	Age of proprietor on last birthday.	Law under which charge was assumed.	Class of estates. W. for Wards' estate. A. for Attached estate. E. for Encumbered estate. T. for Trust estate.	Year of assumption of charge.	REVENUE AND CESSES DUE FROM THE ESTATE TO GOVERNMENT.				
								Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.
1		3	4	5	6	7	8	9	10	11	12	13
								Rs.	Rs.	Rs.	Rs.	Rs.
CHOTA NAGPUR.	HAZARIBAGH.	Dhanwar	Maharaja Ran Bahadoor Narain Deo.	69	Act XXXV of 1858 ...	W	1864	11,490	11,490	11,490	...	...
		*Jagadish**	*Raja Harem Khan*	...				...	...	...	...	...
		Murafari	Thakur Ram Bhunjun Singh ...	...			1878	...	...	...	...	...
		Parasawan	Lachman Singh	...				...	...	...	...	...
		Doranda	Tekait Dulip Narain Singh ...	...			1879	2,492	2,492	2,490	...	...
		Asko	Tekait Debi Prasad Singh ...	...				333	332	332	...	...
		Satgawan	Tekait Kunj Behari Narain Deo.	...	Act VI of 1876 ...	E	1880	3,479	3,479	3,479	...	...
		Chakmanjo	Tekait Toolsi Narain Singh ...	...			1881	302	302	302	...	...
		Dighi	Tekait Jhamon Narain Singh ...	...				289	289	289	...	...
		Bursote	Raja Ram Karan Deo ...	...			1886	...	...	...	...	...
		Karharbari	Tekait Sidh Nath Singh ...	...			1891	2,041	2,041	2,041	...	...
		Chowparan	Mahton Dulur Singh and Mahton Ghausam Singh.	...				200	200	200	...	...
			Total ...	...	.....	...	...	20,685	20,685	20,687	...	...
	LOHARDAGA.	Bhonro	Pandal Harinath Rai	...				...	...	...	...	...
			Ditto Ram Nath Rai ...	...				...	...	...	...	...
		Pandra	Lal Jug Mohan Sahi	...				...	...	...	...	...
		Budla	Lal Mirtunjoy Nath Sahi ...	...				...	...	...	...	...
		Kankey	Lal Sibnath Sahi	...				...	...	...	...	...
		Barhadih	Manki Gunga Dhur Singh ...	...				...	...	...	...	...
		Burway	Tekait Raghubar Sahi ...	...				...	...	...	...	...
		Hoorhoori	Barak Harak Nath Sahi ...	...			1879	...	...	...	...	...
		Arroos	Gopal Nath Tewary	...				...	...	...	...	...
		Jungi	Lal Kassi Nath Sahi	...				...	...	...	...	...
		Tilmi	Thakur Fani Mutoop Nath Sahi.	...				...	...	...	...	...
		Lalgunge	Lal Raghu Nath Sahi	...				...	...	...	...	...
		Ootka	Lal Juggat Nath Sahi Deo ...	...				...	...	...	...	...
		Budla	Mussamut Anand Kuer ...	...				...	...	...	...	...
		Akasi	Bhya Mohip Nath Sahi ...	...				...	...	...	...	...
		Kairo	Thakur Radha Nath Sahi ...	...				...	...	...	...	...
		Siri	Thakur Jit Nath Sahi ...	...				...	...	...	...	...
		Mesra	Thakur Udit Narain Sikhur ...	...	Act VI of 1876 ...	E		...	...	...	...	...
		Bokrunda	Bhya Ranachar Nath Sahi ...	...				...	...	...	...	...
		*Loohata**	*Manki Uttir Sahi*	...				...	...	...	...	...
		Mardhan	Thakur Chytun Singh ...	...				...	...	...	...	...
		Jonah	Manki Jagarnath Sahi ...	...				...	...	...	...	...
		Bethat	Bhya Abhoy Nath Sahi, Bhya Amar Deo Nath Sahi, Bhya Juggut Deo Nath Sahi and Bhya Baldeo Nath Sahi.	...			1882	...	...	...	...	...
		Barenda	Tekait Brojo Gopal Singh ...	...				...	...	...	...	...
		Hattee Kursey	Lal Bunwari Sahi	...				...	...	...	...	...
		Akasi	Bhya Ram Nath Sahi ...	...				...	...	...	...	...
		Koru	Panday Raunnath Rai Panday Haranath Rai and Panday Bhairo Nath Rai.	...				...	...	...	...	...
		Nagra	Lal Gopal Nath Sahi	...				...	...	...	...	...
		Basia	Barak Padman Singh ...	...			1891	...	...	...	...	...
		Kulmundut	*Khawas Udat Nath Singh and others.*	...			*1893*	..	...	...	...	...
		Jeriat	*Thakuria Devendra Nath Sahi Deo.*	*18*	*Act IX (B.C.) of 1879*	W	*1893*	...	...	...	...	...
			Total ...	...	.....	...	...	...	...	...	...	...
	PALKOT.	Panjri Kallen	Protap Singh	46	Act XXXV of 1858 ...	W	1875	...	...	...	...	...
		Namsodag	Bhanpertap Singh	...			1878	...	...	...	...	...
			Bissessur Singh	...								
		Saridih	Thakur Mahashanand ...	...	Act VI of 1876 ...	E	1880	...	...	...	...	...
		Manka	Bisnath Singh	...			1882	...	...	...	...	...
		Gurwa	Ranjit Singh	...			1891	...	...	...	...	...
		Monatu	Mowar Amarjit Singh ...	...			1892	...	...	...	...	...
			Total ...	...	.....	...	...	...	...	...	...	...
	MANBHUM.	Jhaldah	Adhar Singh	17	Act IX (B.C.) of 1879	W	1883	4,808	4,808	4,808	...	...
		Begoon Koodar	Radhika Kumari	14	Ditto ...	W	1884	2,622	2,622	2,622	...	...
		*Jhuria**	*Joymongul Singh*	*21*	*Ditto* ...	*W*	*1888*	2,000	2,000	2,000	...	...
		Nagore Kiari	Lal Behari Singh	0	Ditto ...	W	1889	1,186	1,186	1,186	...	...
		Pandra †	Sib Narain Singh and Jagat Narain Singh.	...				2,843	2,843	2,843	...	...
							1878	4,831	4,831	4,831	...	...
		Manbazar	Radha Govind Narain Deo ...	...				343	344	344	...	...
		Nowagurh 3rd kismut ...	Thakur Giridhari Singh ...	...	Act VI of 1876 ...	E		699	699	699	...	...
		Hensla	Kisori Prasad Narain Singh ...	...			1882	...	...	...	...	...
		Sinsa	Radha Govind Singh Manki ...	...			1884	...	...	...	...	...
		Tundi	Balkuntha Narain Singh ...	...			1888	3,139	3,139	3,139	...	...
		Burrabhum	Brojo Kishore Singh ...	...			1889	7,054	7,054	7,054	...	...
			Total ...	...	.....	...	...	29,526	29,526	29,526	...	...
	SINGHBHUM.	Chainpore	Raghu Nath Mahapatra ...	...	Act VI of 1876 ...	E	1880	...	..	...	...	...
		Kera	Chandra Bhanoo Singh ...	...			1881	...	...	...	...	...
		Dhalbhum	Sutraghan Dhal	...			1886	16,953	16,057	16,057	...	...
			Total ...	...	.....	...	...	16,953	16,057	16,057	...	...
			DIVISIONAL TOTAL ...	...	... ..	...	...	66,163	66,268	66,270	...	...
			GRAND TOTAL OF APPENDIX.	...	.....	...	...	50,30,964	51,13,516	50,92,1931	...	14,499

* The three estates were released from the 14th October 1893, 6th May 1893 and 3rd December 1892, respectively; the figures against them are

† The orders bringing the two estates under management were issued on the 20th December 1892 and 4th May 1893, respectively. Charge of the Kuinunda estate was not,

‡ Excludes after adjustment advances payments

§ Excludes after adjustment advances

RENT AND CESSES DUE FROM THE ESTATE TO SUPERIOR LANDLORDS.					RENT AND CESSES DUE TO THE ESTATE.		
Current demand.	Current and arrear demand.	Payments.	Remissions.	Balances.	Current demand.	Current and arrear demand.	Collections.
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,306	3,306	3,306	...	...	54,190	69,140	53,544
304	*304*	*318*	...	...	*1,317*	*2,368*	*226*
388	388	257	...	131	2,304	2,222	2,048
432	432	110	308	14	2,684	2,730	2,726
...	...	...	...	...	15,930	21,724	16,918
...	...	...	...	...	2,597	8,473	2,877
...	...	...	...	...	21,925	35,118	23,324
...	...	...	...	...	1,905	3,202	2,032
...	...	...	...	...	2,446	3,099	2,512
1,748	1,748	1,748	...	...	14,183	15,528	13,091
423	1,258	385	...	893	21,208	39,418	22,120
3,202	3,736	3,112	...	624	8,025	8,082	8,019
9,893	11,172	9,216	308	1,662	1,48,633	2,05,954	1,50,318
100	100	100	...	...	1,485	1,650	1,533
188	203	203	...	...	1,522	1,699	1,555
180	180	180	...	...	1,503	2,922	1,376
158	158	158	...	...	1,073	2,408	643
1,309	1,309	1,309	...	...	3,105	4,552	3,330
6,127	6,127	6,127	...	...	15,217	26,188	15,230
280	280	280	...	...	1,629	2,018	1,486
264	268	268	...	...	2,256	2,495	2,290
1,783	5,096	2,113	...	2,983	3,030	7,133	2,820
829	829	829	...	...	3,680	8,062	5,141
690	690	690	...	...	6,304	9,722	6,429
480	469	469	...	...	2,828	3,083	2,713
461	461	461	...	...	2,187	3,646	2,124
268	268	268	...	...	953	1,183	835
4,331	4,331	4,294	...	...	9,458	16,074	9,136
1,680	1,680	1,680	...	...	5,693	13,757	6,295
314	314	314	...	...	1,853	2,404	2,002
73	73	73	...	...	656	1,485	528
...	...	...	...	...	...	*906*	...
1,101	1,600	1,450	...	150	2,548	3,149	1,999
544	544	544	...	...	1,813	2,199	1,617
236	236	236	...	...	1,579	1,789	1,496
1,031	1,031	1,031	...	...	4,116	8,630	3,160
151	151	151	...	...	826	1,049	841
87	87	87	...	...	765	1,007	640
401	519	438	49	32	2,819	3,446	2,652
457	457	457	...	...	3,637	4,305	3,354
4,122	4,122	4,122	...	...	9,093	15,010	10,750
...	...	...	...	...	...	...	...
8,076	*15,022*	*14,841*	...	*181*	*29,585*	*56,989*	*29,920*
36,725	47,565	44,133	49	3,346	1,21,192	2,08,102	1,22,207
40	40	40	...	...	606	806	473
511	542	542	...	...	2,801	3,673	3,263
...	...	...	...	...	...	...	670
73	73	73	...	...	530	688	1,938
382	382	382	...	...	1,829	2,248	...
357	523	523	...	...	4,495	5,830	4,039
951	958	958	...	...	6,039	8,126	7,020
2,314	2,518	2,518	...	...	16,308	21,371	17,403
...	...	...	...	...	12,483	16,575	12,193
...	...	...	...	...	14,537	18,406	13,886
...	...	...	...	...	*39,826*	*50,282*	*23,073*
...	...	...	...	...	9,083	11,389	8,311
...	...	...	...	...	24,788	34,085	20,073
...	...	...	...	...	15,034	23,020	11,463
...	...	...	...	...	2,288	3,697	1,784
...	...	...	...	...	3,250	5,223	3,165
521	521	333	...	188	2,643	4,598	2,685
...	...	...	...	...	18,909	25,236	17,029
...	...	...	...	...	28,698	29,982	29,060
521	521	333	...	188	1,02,542	2,23,303	1,42,705
90	90	90	...	...	2,855	2,855	2,756
...	...	...	...	...	461	461	461
...	...	...	...	...	84,031	2,44,481	70,246
90	90	90	...	...	87,347	2,47,797	73,463
49,543	61,866	56,290	357	5,196	5,36,017	9,06,617	5,06,099
5,18,435	6,22,729	54,95,503	2,844	1,24,269	97,32,203	1,64,10,230	1,04,38,382

RENT AND CESSES DUE TO THE ESTATE—*concluded.*			RECEIPTS.				
Percentage of collections on current demand.	Remissions.	Balances.	Cash balance of last year.	Debts recovered.	Miscellaneous.	Suspense account.	Total receipts.
22	23	24	25	26	2	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
96·8	834	14,148	9,289	569	930	10,102	74,437
92·6	86	*1,589*	*1,184*	...	28	*928*	*1,795*
92·9	...	22	835	...	167	...	2,550
101·1	23	25	163	...	...	...	2,889
105·5	2,855	2,873	992	110	348	315	18,583
110·7	..	578	291	26	...	...	3,194
106·4	...	11,430	2,722	188	11	219	26,414
106·6	...	248	230	37	1	...	2,309
102·6	91	536	510	12	47	...	3,087
98·6	462	1,004	1,673	67	1	850	10,582
104·3	5,212	12,140	6,095	63	1,73,850	184	2,02,121
99·9	314	456	1,584	2	2	106	9,063
101·1	9,826	45,049	25,027	1,024	1,75,191	12,004	3,62,864
103·2	...	126	131	...	1	48	1,713
102·1	...	144	297	...	1	48	1,901
88·0	62	1,493	57	9	2	48	1,422
89·9	8	1,847	135	30	1	32	841
107·5	145	1,056	141	91	1	55	3,627
100·1	...	9,805	3,290	428	262	280	19,720
91·2	...	530	197	6	[illegible]	41	1,731
101·5	...	365	406	6	[illegible]	61	2,854
93·1	4	4,309	106	93	2	2	3,023
139·7	...	2,929	333	310	42	84	5,910
101·9	397	2,893	240	...	42	242	6,953
95·9	30	328	219	...	2	54	2,988
97·1	...	1,522	568	11	52	73	4,828
87·0	...	351	32	...	1	29	897
99·8	...	6,660	450	163	13	135	10,187
111·7	660	6,804	433	211	5,003	211	12,153
109·2	...	519	181	...	1	56	2,240
79·5	406	406	15	...	1	22	560
...	...	809	*1,066*	...	...	*66*	*1,549*
78·4	109	940	563	...	1	65	2,566
80·2	1	583	229	13	17	44	1,920
94·7	...	243	106	...	1	58	1,661
76·7	171	5,299	1,541	200	2	93	5,080
101·8	...	105	73	...	1	16	930
83·7	...	307	50	...	...	10	709
94·1	...	795	299	2	2	73	3,028
92·2	11	995	375	9	2	98	3,838
118·2	...	4,262	603	452	55	30	11,950
...	....	...	...	...	...	...	...
101·1	...	*27,139*	...	*448*	*3,993*	*1*	*34,334*
100·8	2,094	83,789	12,485	2,562	9,475	2,064	1,48,703
78·0	57	276	2,200	16	161	31	2,977
116·4	...	410	241	18	...	25	3,547
124·3	15	3	76	24	...	10	780
105·9	151	159	209	...	...	20	2,167
80·9	124	1,667	202	16	2,275	33	6,655
116·3	83	1,023	206	...	...	97	7,383
100·7	430	3,538	3,380	74	2,430	216	23,5 9
97·7	338	4,044	668	212	...	816	13,887
95·5	393	4,138	2,742	118	1,413	302	18,401
74·8	...	*27,200*	*3,454*	395	*87,322*	*6,402*	*1,20,070*
91·5	...	8,083	2,207	50	38	406	11,018
80·9	220	13,736	6,985	241	518	1,398	22,232
76·2	455	12,002	3,109	158	220	455	15,474
77·9	...	1,013	1,945	15	...	82	3,226
97·1	13	2,045	27	51	54	210	3,507
101·5	219	1,812	130	...	13	90	2,018
90·1	328	7,880	7,602	70	170	732	25,073
101·2	...	946	835	...	...	...	29,871
87·2	1,972	78,857	29,223	1,276	89,787	10,983	2,73,946
96·5	...	99	3,077	...	21	2	5,835
100·0	...	...	101	...	...	...	502
83·6	8,882	1,65,392	12,008	2,925	8,055	4,203	97,476
84·1	8,882	1,65,491	15,225	2,925	8,056	4,205	1,03,873
94·4	23,204	3,76,724	85,320	7,861	2,84,[illegible]5	20,471	0,13,685
96·9	4,85,740	65,77,177	17,59,181	1,15,508	15,91 709	15,22,875	1,44,27,653

DIX I—*concluded.*

nd Trust Estates for the year 1893-94—*concluded.*

e a part of the year only are shown in Italics.

DISBURSEMENTS.

Management of property.						Miscellaneous.														
Manager's pay, establishment, travelling allowance and contingencies.	Percentage of management charges (column 30) on current collections and cess demands (column 19).	Construction and repairs of cutcherry buildings.	Law expenses.	Maintenance of proprietor and family, social and religious ceremonies, doctor's fees and medicines, &c.	Education.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings and other immovable property.	Improvement of land and property and benefit of ward.	Survey and settlement.	District post assessment, municipal chaukidari and income taxes, embankment cesses, and irrigation cesses.	Other payments.	General and audit rates.	Debts paid.	Investments.	Suspense account.	Total disbursements.	Cash balance at the close of the year.	Debts due at the close of the year.	Market value of Government securities at the close of the year.
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,014	12·9	162	2,463	7,148	5,955	1,155	200	100	1,923	113	1,022	1,475	1,560	...	8,432	19,204	63,722	10,715	...	21,891
159	*11·6*	...	57	*160*	...	...	...	...	...	...	...	56	8	...	...	70	847	888	*9,804*	...
196	9·0	...	...	130	131	...	...	...	...	...	...	403	55	1,071	...	...	2,508	42	4,067	...
201	7·4	10	...	240	...	...	...	...	...	...	24	...	67	2,023	...	30	2,737	172	3,609	...
1,258	7·8	...	319	1,318	...	24	...	...	...	...	118	192	318	11,290	...	60	18,007	576	82,585	...
42	1·6	...	24	250	...	...	...	50	...	175	18	96	64	1,081	...	58	3,098	126	9,883	...
1,851	8·4	...	141	3,560	...	...	...	800	...	...	174	452	544	13,816	...	315	29,302	2,112	1,20,440	...
136	7·0	...	16	240	...	...	...	40	...	...	14	48	47	1,006	...	310	2,150	150	12,281	...
105	7·9	...	20	110	...	...	...	...	...	...	15	96	61	1,884	...	11	2,087	400	18, 06	...
1,660	7·6	58	192	1,400	...	15	15	150	...	...	8	90	351	11,244	...	111	15,579	1,108	42,203	...
1,437	6·7	...	67	1,107	55	...	...	50	...	...	218	192	540	1,04,446	...	279	2,40,901	1,220	1,47,322	...
584	7·2	...	8	...	...	...	...	...	...	...	24	31	100	5,088	...	33	9,336	327	16,508	...
14,159	9·5	230	3,313	15,853	6,141	1,194	215	990	1,923	280	1,655	3,179	3,891	2,42,650	8,432	12,053	3,45,753	17,811	4,25,485	21,891
102	6·8	...	91	76	...	...	...	50	...	...	...	220	37	801	...	41	1,587	126	3,541	...
107	7·0	...	144	321	...	...	...	...	...	...	...	...	43	786	...	173	1,777	124	4,610	...
104	6·6	...	30	150	...	6	6	...	...	...	...	10	39	824	...	44	1,389	103	1,598	...
90	5·6	...	157	140	...	...	...	...	...	...	...	...	27	749	...	92	2,790	93	2,790	...
206	6·7	...	170	1,389	195	...	...	...	12	...	...	...	77	12	...	38	3,921	206	515	...
1,005	6·4	...	425	5,440	...	...	...	...	2	...	...	708	360	1,756	...	178	15,981	3,748	...	...
118	6·9	...	11	240	...	...	...	...	1	...	...	...	41	636	...	34	1,318	412	1,030	...
100	7·1	...	14	800	...	...	...	...	...	...	...	...	37	1,248	...	51	2,008	758	630	...
202	8·3		82	200	...	...	...	...	1	...	...	2	79	...	...	62	2,761	202	6,530	...
201	7·0		365	450	...	...	...	125	...	...	...	72	104	3,078	...	66	5,359	571	905	...
434	6·8		29	1,302	...	...	...	25	35	...	...	72	157	3,551	...	200	6,504	449	24,586	...
107	6·9		53	606	...	...	...	...	1	...	...	2	63	1,264	...	34	2,785	203	1,220	...
144	6·6	...	110	100	...	6	...	...	1	...	8	...	55	1,284	...	55	2,224	604	2,017	...
67	7·0	...	7	50	...	...	...	...	...	...	...	...	24	441	...	90	907	...	1,134	...
722	7·6	...	421	600	...	...	...	...	1	...	...	25	243	3,408	...	194	9,668	189	31,185	...
386	6·7	...	200	500	...	77	...	...	1	42	...	...	150	8,722	...	176	12,137	18	40,172	...
127	6·9	...	10	512	...	...	...	...	1	...	...	...	68	...	...	47	1,050	1,181	475	...
43	6·5	...	8	140	...	...	...	...	...	...	...	...	16	201	...	18	546	14	...	...
85	...	...	86	600	...	...	...	...	...	...	...	...	...	...	...	46	1,087	65	69	...
173	6·8	...	350	120	...	...	...	...	10	...	...	...	6	77	...	53	2,209	269	3,418	...
125	6·8	...	83	100	...	...	...	...	1	...	...	116	31	700	...	34	1,704	161	2,464	...
113	7·1	...	23	180	...	...	3	...	1	...	...	19	40	710	...	50	1,375	296	5,502	...
306	7·4	...	281	800	...	...	...	...	...	...	12	129	103	461	...	73	3,590	1,490	...	...
56	6·8	...	5	60	...	...	...	...	1	...	...	...	21	510	...	13	813	118	...	...
54	7·0	...	19	150	...	...	...	...	...	...	...	...	19	262	...	31	605	4	2,017	...
149	7·0	...	26	300	...	...	...	...	101	...	...	...	89	1,370	...	57	2,786	248	17,957	...
257	7·1	...	46	300	...	6	6	150	1	...	...	11	90	2,300	...	78	3,704	134	13,366	...
695	7·8	...	414	800	220	...	...	...	1	...	16	108	226	4,401	...	...	11,003	947	17,900	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
920	8·3	...	*9,896*	*5,378*	406	...	...	...	...	...	*15*	981	764	98	...	437	*26,786*	*8,878*	*93,749*	...
7,540	6·2	...	6,423	20,084	911	96	15	350	173	42	53	1,784	3,105	30,410	...	3,355	1,27,373	21,421	2,58,839	...
104	17·1	...	6	340	...	...	...	...	...	...	...	...	15	...	1,600	10	2,213	764	...	5,096
230	8·3	...	36	400	...	...	...	150	...	...	2	...	70	1,500	...	25	2,960	687	4,040	...
30	7·2	...	14	96	...	...	...	...	...	...	1	...	16	375	...	10	634	176	1,314	...
158	8·6	...	...	160	...	...	...	...	...	...	3	...	47	1,240	...	80	1,910	257	13,208	...
273	9·1	...	9	480	...	...	...	...	...	...	...	11	127	4,160	...	33	6,600	240	65,775	...
474	7·8	...	...	600	300	...	...	...	...	...	4	166	155	4,290	...	97	7,014	360	28,290	...
1,298	7·8	...	68	2,045	300	...	...	150	...	...	10	177	440	12,235	1,600	195	21,087	2,422	1,12,054	5,096
700	5·6	54	381	2,886	842	70	...	535	200	...	350	23	314	2,467	...	272	13,442	448	54,732	...
887	5·7	30	1,920	5,557	186	216	24	1,965	2,021	...	134	256	406	...	50	5,096	2,862	...	...	37,926
2,411	*7·6*	*109*	*1,377*	*30,469*	*2,200*	*360*	*1,254*	*15,370*	*6,674*	...	939	737	*541*	...	*53,000*	739	*1,04,000*	*16,616*	...	...
541	5·9	76	757	2,875	24	52	...	222	40	...	47	270	242	2,036	...	50	9,308	1,680	4,124	...
1,889	6·1	103	1,307	5,745	733	190	46	85	81	710	54	664	807	5,077	...	2,071	22,198	7,037	29,474	...
845	5·6	78	3,389	2,573	880	184	12	83	77	...	18	49	389	447	...	50	14,920	1,454	3,942	...
130	5·6	...	54	240	...	24	...	314	...	...	27	4	67	1,736	...	98	3,030	187	5,686	...
140	4·3	...	74	521	605	...	...	60	...	...	47	...	82	870	...	455	3,053	454	559	...
126	4·8	...	90	633	...	61	...	...	...	...	...	15	78	1,332	...	4	3,715	235	4,757	...
1,105	5·8	200	1,067	4,428	...	324	72	460	...	...	149	588	736	10,058	...	100	22,748	2,925	60,735	...
389	1·2	...	95	7,725	...	113	140	306	...	...	48	72	718	12,988	...	...	29,709	102	97,160	...
8,729	5·3	733	10,599	69,674	5,477	1,614	1,548	18,803	8,998	710	1,329	2,678	4,281	37,441	53,600	3,922	2,30,981	33,993	2,57,416	37,926
3	0·2	...	...	720	...	...	...	750	...	...	86	...	72	3,540	...	...	5,222	613	7,956	...
1	...	...	...	...	...	...	...	...	...	...	4	...	12	425	...	1	443	119	1,736	...
7,667	9·1	1,307	4,328	10,190	...	788	120	496	...	1,187	1,565	4,154	2,151	16,063	...	5,352	73,157	25,519	1,58,045	...
7,663	8·7	1,307	4,328	10,810	...	788	120	1,246	...	1,187	1,605	4,154	2,215	20,139	...	5,353	77,822	26,051	1,62,737	...
30,374	7·3	2,270	24,722	1,19,886	12,529	3,631	1,908	21,220	11,086	2,225	4,629	11,972	13,032	3,32,701	43,608	23,878	8,12,015	1,01,070	11,84,831	54,913
7,74,227	7·9	57,803	2,51,871	13,42,434	69,696	59,844	40,327	2,40,223	1,58,406	2,01,899	1,03,894	2,92,871	1,43,170	12,18,137	5,50,441	14,54,076	1,26,64,207	18,03,446	37,29,810	42,63,069

for a part of the year only. The amount shown in column 40 against the Jagadih estate was paid by the proprietor before the release of his estate. however, actually taken till the close of the year; the return for the estate is therefore blank. The figures against the Jenis estate are for a part of the year only of Rs. 6,634 made in the previous year.
payments of Rs. 89 made in the previous year.
advance collections of Rs. 41,969.

District Abstract of Appendix I, showing the Management of

Districts.	Number of estates.	Receipts.				Payments to—			Balance or net income (column 4 minus column 9).
		Cash balance of last year.	Collections of rent and cesses.	Income from other sources, including suspense account.	Total (columns 3 to 5).	Government for revenue and cesses.	Superior landlords for rent and cesses.	Total.	
1	2	3	4	5	6	7	8	9	10
Western Districts.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	2,72,795	45,85,797	4,31,447	52,90,039	34,51,426	9,872	34,61,298	11,24,400
Bankura	1	962	27,075	1,813	29,840	7,427	83	7,460	19,615
Midnapore	9	83,830	2,61,028	80,687	3,75,551	1,15,783	13,414	1,29,197	1,31,831
Divisional Total ...	11	3,07,583	48,73,900	5,13,947	56,95,430	35,74,636	23,319	35,97,955	12,75,946
Central Districts.									
24-Parganas	3	24,538	2,00,581	92,089	3,18,108	40,451	31,196	80,647	1,10,934
Murshidabad	1	2,26,354	1,96,705	4,40,180	8,63,279	1,09,115	11,492	1,11,607	85,158
Khulna	2	18,787	3,15,471	2,22,874	5,57,132	1,88,990	49,729	2,38,725	76,790
Divisional Total ...	6	2,69,659	7,12,817	7,56,043	17,38,519	3,38,502	92,417	4,30,978	2,81,883
Rajshahi	3	3,28,525	5,38,237	4,67,040	13,34,422	1,15,363	1,07,985	2,23,348	3,14,009
Dinajpur	2	59,805	2,30,838	55,088	3,45,391	1,08,592	723	1,09,085	1,21,773
Jalpaiguri	1	939	1,368	8	2,255	...	313	313	995
Rangpur	5	91,624	89,304	10,897	1,91,825	26,357	5,923	32,280	57,024
Divisional Total ...	11	4,80,953	8,59,707	5,34,233	18,74,893	2,50,062	1,14,944	3,65,006	4,94,701
Eastern Districts.									
Dacca	1	6,715	19,006	1,442	27,225	3,246	...	3,246	15,822
Faridpur	1	7,227	16,477	6,026	29,730	528	8,745	9,273	7,204
Backergunge	4	40,318	2,09,537	40,911	2,90,766	58,757	60,587	1,19,344	90,193
Divisional Total ...	6	54,260	2,45,082	48,379	3,47,721	62,531	69,332	1,31,863	1,13,219
Noakhali	4	25,015	83,370	16,553	1,24,938	42,217	12,391	54,608	28,762
Chittagong	12	77,554	2,87,010	41,093	4,06,167	1,22,665	54,243	1,76,028	1,10,082
Divisional Total ...	16	1,02,569	3,70,380	58,186	5,31,105	1,64,882	66,634	2,31,536	1,38,844
Bihar.									
Patna	5	7,093	68,112	83,614	1,58,819	18,320	78	18,398	40,714
Gaya ... ... {	Wards' 2	1,24,048	7,43,171	1,38,122	10,25,341	2,50,675	52,481	3,09,156	6,54,015
	Encumbered 1	17,825	1,16,586	4,20,022	5,53,433	23,106	...	23,106	93,480
Shahabad	2	52,506	65,292	51,046	1,69,444	20,184	...	20,184	45,108
Saran	2	4,806	36,269	31,251	72,326	12,420	12,000	24,420	11,780
Muzaffarpur	1	...	14,806	1,44,287	1,59,093	11,453	...	11,453	3,353
Darbhanga	4	44,806	1,50,102	6,230	2,00,739	38,041	995	34,036	1,16,156
Divisional Total ...	17	2,51,486	12,14,428	8,84,951	23,50,165	3,75,199	65,614	4,40,813	7,78,615
Bhagalpur	3	24,187	82,300	32,271	1,38,848	24,058	5,615	29,673	52,717
Purnea	2	3,073	2,84,074	88,173	3,25,320	1,77,830	47	1,77,883	1,06,191
Sonthal Parganas	4	47,819	61,480	5,229	1,14,537	6,801	...	6,801	54,088
Divisional Total ...	9	75,079	4,27,953	75,673	5,78,705	2,08,695	5,662	2,14,357	2,13,596
Orissa.									
Cuttack	2	99,744	1,91,460	33,132	3,24,336	39,107	57	39,164	1,52,296
Balasore	2	27,558	31,276	3,498	62,332	8,448	898	9,346	21,930
Puri	1	4,951	5,280	531	10,762	3,801	816	4,117	1,163
Divisional Total ...	5	1,32,253	2,28,016	37,161	3,97,430	51,356	1,271	52,627	1,75,389
*** Chota Nagpur.**									
South-West Frontier Agency.									
Hazaribagh ... ... {	Wards' 1	9,283	53,344	11,610	74,437	11,460	3,306	14,766	38,748
	Encumbered 11	15,744	96,774	1,76,669	2,89,127	9,197	5,910	15,107	81,067
Lohardaga ... ... {	Wards' 1	...	29,920	4,414	34,334	...	14,841	14,841	15,070
	Encumbered 28	12,485	92,287	9,687	1,14,459	...	29,292	29,292	62,995
Palámau ... ... {	Wards' 1	2,290	473	208	2,971	...	40	40	433
	Encumbered 5	1,984	16,930	2,518	20,332	...	2,478	2,478	14,452
Manbhum ... ... {	Wards' 4	9,069	57,463	97,510	1,64,042	10,616	...	10,616	86,847
	Encumbered 7	20,153	85,245	4,506	1,09,904	18,910	333	19,243	60,002
Singhbhum	Encumbered 3	15,225	73,463	15,185	1,03,873	10,057	90	10,147	57,316
Divisional Total ...	61	86,339	5,06,099	3,22,247	9,13,085	60,270	56,290	1,22,560	8,33,530
Grand Total ...	142*	17,59,181	94,38,382	32,30,000	1,44,27,553	50,92,193	4,95,503	55,87,696	38,50,086

* Excludes the three estates the

DIX II.

Wards', Attached, Encumbered and Trust Estates for the year 1893-94.

Disbursements.										
Payments of debts.	Management and law expenses.	Maintenance and educational allowances of the proprietor and his family.	Maintenance in efficient condition of the lands, buildings, and other immovable property.	Improvements, including survey and settlement and schools and dispensaries.	Miscellaneous, including district post assessment, taxes, rates, suspense accounts, &c.	Investments.	Total (column 9+ columns 11 to 17).	Cash balance at the close of the year.	Market value of Government securities at the close of the year.	Debts due at the close of the year.
11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,023	2,46,729	4,35,616	1,28,153	1,56,594	4,75,070	17,087	49,26,080	3,63,959	14,32,924	082
1,428	4,198	6,741	66	633	2,463	...	22,991	6,849	...	2,209
31,453	39,056	34,935	2,810	4,114	74,847	7,052	3,24,073	50,878	1,43,681	3,03,003
36,504	2,92,983	4,77,292	1,31,033	1,61,251	5,52,382	24,739	52,73,744	4,21,086	15,76,605	3,05,954
1,457	33,347	22,413	5,318	13,033	91,641	33,167	2,81,023	37,085	1,15,004	6,000
175	80,068	1,02,180	11,918	32,791	2,64,867	2,34,049	8,36,255	25,024	3,01,052	...
22,591	20,372	49,173	...	4,797	2,05,324	...	5,40,982	10,150	819	2,38,198
24,223	1,33,787	1,73,766	17,236	50,621	5,61,832	2,67,216	16,60,260	78,259	4,16,165	2,44,198
1,601	1,26,405	1,73,507	15,377	22,753	4,17,551	1,83,003	11,63,615	1,70,897	10,14,101	1,069
...	42,055	25,438	7,205	7,084	27,092	510	2,22,049	1,24,342	29,778	...
...	143	220	350	...	28	...	1,004	1,251	...	...
...	17,840	20,194	3,085	8,389	8,023	...	85,400	1,06,425	206	...
1,601	1,86,422	2,22,449	25,947	33,226	4,53,274	1,83,513	14,72,068	4,02,825	10,44,145	1,069
...	5,062	5,146	...	7,455	704	...	21,613	5,612	...	...
1,072	2,453	2,043	...	24	9,111	1,000	25,570	4,154	...	1,277
603	32,916	47,599	...	10,402	47,240	...	2,58,194	32,572	3,502	3,50,939
1,675	40,431	55,388	...	17,871	57,055	1,000	3,05,383	42,338	3,502	3,52,216
1,395	18,370	6,942	2,743	747	18,089	1,300	1,04,394	20,544	1,601	25,590
5,957	39,750	37,154	11,837	11,515	33,484	2,004	3,18,719	87,448	1,22,217	10,985
7,352	58,320	44,096	14,580	12,262	51,573	3,304	4,23,113	1,07,992	1,23,878	36,485
87,805	10,757	20,701	1,518	3,913	9,000	...	1,51,078	6,841	29,050	1,08,702
18,144	1,51,039	1,15,313	15,439	1,04,995	1,57,031	9,170	8,80,257	1,46,054	1,43,941	36,888
4,53,785	13,406	20,000	104	4,220	3,860	300	5,18,720	44,713	...	5,80,542
90,836	14,831	4,863	1,370	1,041	7,464	1,860	1,43,049	29,395	...	1,28,042
...	3,683	300	430	500	4,375	...	33,168	38,058	5,162	1,23,811
22	1,244	4,747	...	66	1,348	...	18,880	1,40,213	...	2,89,380
84,672	15,494	17,773	...	2,938	17,252	...	1,79,164	28,575	1,07,273	2,24,694
7,34,964	2,10,454	1,83,786	18,861	1,18,552	2,00,356	10,930	19,18,716	4,31,449	2,85,426	14,96,110
28,802	18,325	17,412	2,887	604	9,226	1,307	1,04,888	33,062	14,380	42,134
28,315	21,252	20,241	1,962	1,480	40,946	340	3,06,434	18,886	6,432	3,504
...	11,421	28,498	1,250	10,439	6,227	...	93,636	50,901	...	...
54,117	58,998	72,151	5,599	12,589	55,399	1,746	4,74,959	1,03,749	20,812	45,638
...	20,511	40,099	7,070	38,825	7,206	21,105	1,81,188	1,43,153	1,10,286	...
...	9,721	8,391	3,752	1,748	1,373	...	34,231	28,101	25,037	...
...	343	1,847	295	180	248	1,500	8,538	2,224	...	...
...	30,575	50,337	11,725	40,752	8,721	22,605	2,23,952	1,73,478	1,34,223	...
...	9,630	13,103	100	3,391	14,261	8,432	63,722	10,715	21,891	...
2,42,556	8,003	8,891	590	227	6,407	...	2,42,781	7,096	...	4,25,485
28	5,516	5,874	...	...	1,497	...	25,756	3,578	...	33,719
39,382	10,447	16,021	350	334	5,800	...	1,01,616	12,845	...	1,93,120
...	113	360	...	...	26	1,666	2,213	764	5,000	...
12,235	1,238	1,070	150	...	797	...	18,874	1,688	...	1,12,054
5,433	9,285	50,541	17,425	10,831	4,768	33,600	1,42,499	21,543	27,026	58,816
32,008	10,767	24,010	1,878	2,054	7,442	...	97,482	12,422	...	1,98,570
20,969	13,998	10,810	1,240	2,035	18,327	...	77,822	26,051	...	1,62,737
3,52,701	90,366	1,82,125	21,239	18,842	54,414	43,698	8,12,015	1,01,070	54,913	11,84,831
12,13,137	10,83,906	14,12,060	2,46,225	4,05,070	10,95,006	5,59,441	1,25,64,207	18,63,446	45,63,060	87,28,810

returns for which are blank.

APPEN

Operation of the certificate procedure in Wards',

District.	Estate.	Number of certificates pending at beginning of the year.	Number of certificates filed during the year.	Total for disposal.	Number satisfied during the year.	Number struck off.	Total number disposed of.
1	2	3	4	5	6	7	8
Burdwan	Burdwan Raj (main portion) ...	1,413	51	1,464	303	419	722
	Ditto (Nujamutha portion) ...	4,023	159	4,182	581	3,258	3,839
	Ditto (Kujang portion) ...	(*b*) 193	92	285	150	...	150
	Total ..	5,629	302	5,931	1,034	3,677	4,711
Bankura	One estate	.....	40	40	2	45	47
Midnapore	Basudebpur	159	1,384	1,543	363	52	415
	Moheshpur	213	226	439	241	55	296
	Other estates (*d*)	423	71	494	268	108	376
	Total ...	795	1,681	2,476	892	225	1,117
24-Parganas	Bhawánipur	477	259	736	339	102	441
	Two other estates	33	23	56	18	2	20
	Total ...	510	282	792	357	104	461
Murshidabad	Kasimbazar	395	1,344	1,739	626	108	734
Khulna	Syndpur	90	180	270	89	3	92
	One other estate	54	...	54	30	16	46
	Total ...	144	180	324	119	19	138
Rajshahi	Dighaputtea	419	1	420	79	...	79
Dinajpur	Shankarpur	(*f*) 10	110	120	29	3	32
	Maldwar	(*g*) 189	201	390	268	38	306
	Total ...	199	311	510	297	41	338
Jalpaiguri	One estate	...	5	5	5	...	5
Rangpur	Three estates	28	58	86	61	3	64
Dacca	One estate	(*k*) 7	19	26	17	3	20
Faridpur	Kanakshar	(*l*) 100	11	111	6	105	111
Backergunge	Dakhin Shahbazpur	(*j*) 557	291	848	432	273	705
	One other estate	9	.....	9	9	...	9
	Total ...	566	291	857	441	273	714
Noakhali	Miss Courjon	50	303	353	219	2	221
	Bhubanjoy Shaha	170	163	333	76	77	153
	Two other estates	36	71	107	37	19	56
	Total ...	(*m*) 256	537	793	332	98	430
Chittagong	Rajkrishna Baunerji	21	209	230	212	2	214
	Nugen Das Rai	93	170	263	240	6	246
	Harish Chandra Rai	12	526	538	447	7	454
	Fazl Ali Khan	24	117	141	114	5	119
	Seven other estates	72	271	343	174	9	183
	Total ...	222	1,290	1,512	1,187	29	1,216

(*a*) Includes Rs. 7,299 remitted.
(*b*) The difference between these figures and those given in column 9 of the previous year's statement is due to the exclusion of 3
(*c*) Includes Rs. 3,015 remitted.
(*d*) Including the figures for the Puri portion of the Malighati estate.
(*e*) Includes Rs. 1,578 remitted.
(*f*) These certificates were erroneously omitted from the previous year's statement.
(*g*) 144 certificates were struck off, and hence the discrepancy between the figures here shown and those shewn in column 9 of
(*h*) Includes Rs. 196 realised on issue of warrants.
(*i*) Includes Rs. 206 realised on issue of warrants.
(*j*) The number shown in column 9 of the previous year's statement was subsequently raised to 557.
(*k*) The Commissioner has been asked to explain why this entry does not agree with that in column 9 of the previous year's
(*l*) Ditto ditto ditto ditto.
(*m*) These are the correct figures. Those shown in column 9 of the previous year's statement did not include the certificates not been sanctioned by the Commissioner.

DIX III.

Attached, Encumbered and Trust estates for the year 1893-94.

Number pending at close of the year.	Number in column 9 pending over six months.	Amount of demand in certificates in column 9.	Number of certificates in which payment was made on issue of first notice.	Amount so paid.	Number of certificates in which payments were made on attachment and on sale of property attached.	Amount so paid.	Number of cases in which debtor was imprisoned.	Total amount realised by certificates.	Total amount covered by certificates struck off during the year.	Total amount realised and outstanding.
9	10	11	12	13	14	15	16	17	18	19
742	587	Rs. 89,857	21	Rs. 627	437	Rs. 13,194	...	Rs. 13,821	Rs. 22,207	Rs. 44,820
343	323	88,412	11	304	443	15,206	2	15,510	57,136	(a) 15,746
135	127	46,512	20	521	180	14,319	...	14,840	...	(c) 31,672
1,220	1,037	2,17,781	52	1,452	1,010	44,719	2	46,171	79,343	92,247
2	2	1,081	2	27	...	...	...	27	1,389	565
1,128	1,128	16,386	166	1,035	196	1,095	...	2,730	1,022	12,584
113	113	5,233	47	349	186	2,128	...	2,477	1,324	1,434
118	115	13,316	49	290	248	4,820	...	5,110	3,396	4,810
1,359	1,356	34,937	262	1,674	630	8,043	...	10,317	5,922	18,928
295	291	35,219	7	200	832	17,207	...	17,413	502	17,804
36	36	1,196	...	...	18	89	...	89	10	1,097
331	327	36,415	7	200	850	17,296	...	17,502	512	18,401
1,005	375	28,160	330	5,100	296	5,732	1	10,838	902	10,360
178	57	31,887	96	755	92	5,435	...	6,190	950	(c) 24,741
8	8	6,877	..	...	30	2,553	...	2,553	2,063	2,261
180	65	38,764	96	755	122	7,988	...	8,743	3,013	27,002
341	341	29,107	...	...	127	5,483	...	5,483	...	23,714
88	2	2,306	18	432	7	(h) 519	...	(h) 951	31	1,414
84	61	15,302	96	5,078	160	(i) 4,795	...	(i) 9,874	1,171	4,237
172	63	17,608	114	5,510	173	5,315	...	10,825	1,202	5,671
...	...	35	4	31	1	4	...	35	...	...
22	1	4,181	25	1,116	26	2,042	...	3,158	71	952
6	...	2,026	...	...	17	331	...	331	457	1,238
...	...	3,318	...	...	6	288	...	288	3,530	...
143	139	50,029	10	7,946	422	14,789	...	22,735	19,644	8,250
...	...	25	...	...	9	25	...	25	...	...
143	139	50,054	10	7,946	431	14,814	...	22,760	19,644	8,250
132	10	7,206	22	618	107	4,061	...	4,679	20	2,504
180	97	6,676	14	117	68	1,533	...	1,650	2,084	2,041
51	20	1,411	2	33	35	535	..	568	109	644
363	126	15,289	38	768	294	6,129	..	6,897	2,213	5,089
16	...	5,993	60	2,601	152	2,725	...	5,326	3	604
17	1	2,316	39	340	201	1,319	...	1,659	76	574
81	17	10,570	178	1,753	260	5,581	1	7,334	181	2,855
32	11	4,402	30	273	84	1,181	...	1,454	54	2,894
160	6	12,366	51	1,372	123	2,863	...	4,235	204	7,927
306	35	35,450	358	6,349	829	13,669	1	20,018	518	14,914

cases in Kujang in which bonds were taken from judgment-debtors in 1892-93, but which were erroneously included in the previous year's statement.

the previous year's statement.

statement.

the amounts covered by which were irrecoverable. They were, however, kept alive in the Manager's office, as the remission of the amounts had

APPEN

Operation of the certificate procedure in Wards',

District.	Estate.	Number of certificates pending at beginning of the year.	Number of certificates filed during the year.	Total for disposal.	Number satisfied during the year.	Number struck off.	Total number disposed of.
1	2	3	4	5	6	7	8
Patna	Five estates	(*n*) 19	93	112	65	23	87
Gaya	Tikari	(*n*) 39	145	184	33	125	158
	One other estate	2	...	2	1	1	2
	Total ...	41	145	186	34	126	160
Shahabad	One estate	44	16	60	31	21	52
Darbhanga	Two estates	(*o*) 32	21	53	32	8	40
Bhágalpur	Sukraj Rai	112	34	146	48	1	49
	One other estate	(*p*) 47	...	47	34	13	47
	Total ...	159	34	193	82	14	96
Sonthal Parganas ...	One estate	2	46	48	27	...	27
Cuttack ...	Two estates	(*r*) 36	43	79	64	6	70
Balasore	Shahabunder	141	...	141	74	11	85
Puri	One estate	38	57	95	78	...	78
Hazáribágh	Dhanwar	(*t*) 70	76	146	89	...	89
	11 Encumbered estates	91	52	143	95	3	98
	Total ...	161	128	289	184	3	187
Lohardaga	13 Encumbered estates	31	59	90	60	1	61
Palámau	5 Encumbered estates	2	12	14	11	2	13
Manbhum	Jheria	114	38	152	101	4	105
	Pandra	15	153	168	91	...	91
	Eight other estates	70	232	302	202	9	211
	Total ...	199	423	622	394	13	407
Singhbhum	Dhalbhum	106	30	145	100	15	115
	Grand Total ...	10,281	7,477	17,758	6,091	4,972	11,063

(*n*) These figures do not agree with those in column 9 of the previous year's statement on account of
(*o*) These figures do not agree with those in column 9 of the previous year's statement on account of filed in the district of Monghyr on account of the Narhan estate.
(*p*) The discrepancy of 4 in the figures in column 3 with reference to those in column 9 of the previous year's
(*q*) This increase over the figures in column 18 of the previous year's statement is due to the increase in
(*r*) The Commissioner has been asked to explain the discrepancy between these figures and those given in
(*s*) The Commissioner has been asked to explain the difference between these figures and those in column 18
(*t*) The difference between the figures given here and those in column 9 of the previous year's statement is

DIX III—*concluded.*

Attached, Encumbered and Trust estates for the year 1893-94—concluded.

Number pending at close of the year.	Number in column 9 pending over six months.	Amount of demand in certificates in column 8.	Number of certificates in which payment was made on issue of first notice.	Amount so paid.	Number of certificates in which payments were made after attachment with or without sale of property attached.	Amount so paid.	Number of cases in which debtor was imprisoned.	Total amount realised by certificates.	To amount covered by certificates struck off during the year.	Total amount unrealised and outstanding.
9	10	11	12	13	14	15	16	17	18	19
		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
25	4	5,898	7	263	58	1,271	...	1,534	1,734	2,030
20	1	57,588	5	655	28	6,018	...	6,673	37,064	12,031
...	...	2,744	...	...	1	427	...	427	2,317	...
26	1	60,332	5	655	29	6,445	...	7,100	40,301	12,931
8	1	8,036	6	688	25	1,008	4	2,656	1,651	4,029
13	13	6,382	6	956	26	521	...	1,477	490	4,415
97	97	5,827	8	380	40	1,707	...	2,003	74	3,100
...	...	(g) 1,670	...	...	34	1,202	...	1,202	378	...
97	97	6,997	8	380	74	2,909	...	3,385	452	3,100
21	...	1,550	12	410	15	453	...	863	...	687
9	5	1,518	25	232	39	597	...	829	146	538
56	56	(e) 1,850	...	...	74	688	...	688	258	904
17	2	3,262	38	807	40	1,612	...	2,419	...	833
57	47	8,260	14	223	75	2,513	...	2,736	...	533
45	31	14,241	4	114	91	6,507	...	6,621	523	7,087
102	78	17,500	18	337	166	9,020	...	9,357	523	7,620
29	6	9,537	...	...	60	8,648	...	8,648	0	880
1	1	734	7	278	4	152	...	430	27	277
47	47	5,770	82	2,039	19	1,487	...	3,526	18	2,232
77	77	2,765	25	283	66	1,314	...	1,647	...	1,218
91	30	6,661	76	1,379	126	2,805	...	4,184	442	2,055
2 5	163	15,202	183	3,651	211	5,606	...	9,257	460	5,485
30	30	15,128	11	463	89	5,207	2	5,670	2,651	6,801
6,095	4,334	6,71,210	1,624	40,066	5,222	1,77,640	10	2,17,706	1,07,354	2,86,150

redistribution of the figures against the several districts among the estates to which they properly appertain.
redistribution of the figures against the several districts among the estates to which they properly appertain and the inclusion of 11 certificates

statement is due to subsequent correction made.
column 8.
column 9 of the previous year's statement.
of the previous year's statement.
due to subsequent corrections in that statement.

Reg. No. 1856J—240—29-8-94.

REVENUE DEPARTMENT.

LAND REVENUE.

DARJEELING, THE 8TH OCTOBER 1894.

RESOLUTION.—No. 763T.—R.

READ—

The Report of the Board of Revenue on Wards' and Attached Estates in the Lower Provinces for the year 1893-94.

The report was submitted to Government in due time on the 27th August 1894. The number of wards' estates under the charge of the Court of Wards was 78, and of attached and encumbered estates 67, against 74 of the former and 66 of the latter in the preceding year. There was thus an increase of four wards' estates and one attached estate in comparison with the year 1892-93. Of the total number of estates, 16 wards' estates and 5 attached and encumbered estates were under management for a part of the year only according to Appendix I of the Board's Report, having either been taken charge of or released during the year.

Revenue and rents due to Government and superior landlords.

2. The total demand for revenue and cesses (current and arrear) due to Government was Rs. 51,13,516. Rupees 78,876 of the arrears and Rs. 50,20,141 of the current demand were paid, being 99·8 per cent. of the total demand. The balances, which show a considerable reduction, being Rs. 14,499 only, were chiefly due from the Basudebpur estate in Midnapore and the Sheohar estate in Muzaffarpur. The former was a heavy defaulter in the previous year, and was discharged from management during the year of report. The Sheohar estate was taken in charge on the 5th September 1893 with arrears due to Government amounting to Rs. 6,684, of which Rs. 2,931 were left unpaid.

3. The amount of rent and cesses due to superior landlords was Rs. 6,22,729, of which Rs. 1,09,294 were the arrear from the previous year. The payments amounted to only Rs. 4,95,586, leaving the large balance of Rs. 1,24,299, the major portion of which was due by three estates, viz., Haturia, Bamna, and Satkhira. The first two were taken in charge during the year heavily involved in debt, while in Satkhira the bulk of the balance is due to disputes between the estate and co-sharers. The lastnamed estate was in an embarrassed condition in 1892-93 also.

Rent and cesses due to the estates.

4. The following statement shows the demand, collection, and balances of rent and cesses due to the estates during the five years ending with the year of report:—

YEAR.	DEMAND.			COLLECTIONS.			PERCENTAGE OF—		Remissions.	Balances.
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Current collection on current demand.	Total collections on current demand.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.
1889-90 ...	1,08,46,289	1,00,16,159	2,08,61,448	.....	.....	1,02,24,591	...	102·	24,52,188	81,84,069
1890-91 ...	79,81,432	98,29,588	1,78,11,020	.....	.....	96,29,082	...	98·	7,57,408	74,24,535
1891-92 ...	77,97,017	91,53,100	1,69,20,117	36,59,365	60,69,371	91,88,736	66·3	99·8	12,12,179	65,69,202
1892-93 ...	62,03,663	92,99,637	1,55,03,300	29,04,156	61,96,739	91,00,895	66·6	97·8	3,05,695	60,96,710
1893-94 ...	66,78,027	97,32,203	1,64,10,230	29,84,402	64,12,911	93,97,313	65·8	96·5	4,35,740	65,77,177

5. The percentage both of current collections and of total collections on the current demand was lower than in either of the two preceding years. The falling off is attributed to loss of crops by floods and unfavourable agricultural results in many parts of the country, especially Tippera, Backergunge, and Midnapore. Out of the 21 larger estates with a rental of Rs. 50,000 and upwards, the percentage of total collections on the current demand exceeded a hundred in only eight cases:—Burdwan, Khagra, Bhawanipur, Maldwar, Kanika, Deo, Rajkrishna Banerjee, and Sukraj Rai. The current collection on the current

demand in the Courjon estate in Noakhali reached only 80·6 per cent. against 90 per cent. in the previous year. The total amount of balances of rent and cesses due to estates at the end of the year was Rs. 65,77,177, of which Rs. 7,82,871 were due when the estates were taken in charge, and Rs. 57,94,306 accrued subsequently. Rupees 47,64,287 of the balances are said to be good and in process of recovery. The bad and irrecoverable balances increased by Rs. 2,64,454.

Debts due by estates.

6. The table given in paragraph 11 of the Board's report shows the debts due during the year, the payments and reductions by compromise, and the debts due at the end of the year, by all estates under management, including those which were in charge for only a part of the year. To be of any statistical value, the table should include only the estates under the management of the Court throughout the year, or at least it should separate them from the new and relinquished estates. The figures thus reduced show that the total amount of debts due during the year was Rs. 36,27,063, the payment and reductions by compromise Rs. 11,66,215, and the debts due at the end of the year Rs. 24,60,848. The Court of Wards withdrew from the management of the Basudebpur estate in Midnapore, and have since the close of the year released the Bamna estate in Backergunge on account of their hopelessly embarrassed condition.

Management charges.

7. Separating new or relinquished estates from those under management throughout the year, the management charges were Rs. 7,16,772, and the percentage on the current demand for rent and cesses was 7·3. Except in Burdwan, where the enormous rental of the Burdwan Raj Estate reduces the percentage of charges, and in Chota Nagpur and Dacca the charges were between 10·4 and 14·4 in the other Divisions. The new general management rate under Act X of 1892, which came into force from the beginning of the year 1893-94, yielded Rs. 1,32,092 out of a demand of Rs. 1,42,961, which includes Rs. 5,560 of arrears of the previous year. The balance remaining unrealised at the end of the year was therefore Rs. 10,869. On the other hand, there were advance payments amounting to Rs. 6,573.

Survey and Settlement.

8. Survey or settlement operations, or both, under the supervision of the Director of Land Records, were in progress in portions of the Burdwan Raj khas mahals, in the Talipabad, Dakhin Shahbazpur and Tikari estates, and had been practically completed in the Sarail, Kujang (included in the Burdwan Raj) and Kanika estates. Portions of the following estates were also under survey and settlement:—Malighati, Turkoa, Syudpur, Maldwar, Chandrakumar, Madhupur, Siri, Dhalbhum, and Pandra. It is contemplated that wards' estates in Chittagong, Cuttack, Balasore, Puri, Muzaffarpur, Saran, Champaran, and Darbhanga will be included in the general settlement operations in these districts.

Improvements.

9. In the Resolution on the Board's report for the year 1891-92, the following observations were made:—"Sir Charles Elliott cannot too strongly insist upon the policy of devoting a liberal expenditure to improvements in solvent estates which have come under the charge of Government. Every manager of such estates should make out and keep by him a programme or list of projects and estimates, and this list should, if possible, be sanctioned beforehand, so that he may be ready to spend on these works any surplus sums he may have; and Commissioners and Collectors, when on tour, should call for these lists of projects and discuss them with managers and arrange them in order of importance." The Board, in paragraph 15 of their report for the year 1892-93, noted that the attention of the local officers had been drawn to these orders. But the Lieutenant-Governor discovered that in certain estates in the districts of Backergunge and Noakhali, which came under his inspection in July last, no such list had been prepared, and no attempt had been made by the managers to follow the orders of Government. The present report furnishes ample evidence of the general tendency to disregard these orders. The following table shows that there has been some improvement, and the total amount spent on all manner of useful objects has risen above 7 lakhs of rupees and exceeds the record of any past year. "But the expenditure on schemes of direct improvement to the estates amounted only to Rs. 1,58,406, a small sum compared with the amount of investments in landed property and Government securities, Rs. 5,59,441,

and the year closed with a cash balance of Rs. 18,63,446. The Lieutenant-Governor trusts that in future more serious efforts will be made to spend the surplus usefully:—

Year.	Subscriptions and donations to schools.	Subscriptions and donations to dispensaries.	Maintenance in efficient condition of estates, buildings and other immoveable property.	Improvement of land and property for benefit of ward.	Surveys and settlements.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1889-90 ...	69,301	38,732	2,24,439	66,930	2,24,168	6,23,570
1890-91 ...	59,241	32,255	2,13,178	58,404	1,26,523	4,89,601
1891-92 ...	61,155	37,598	1,91,397	92,864	2,67,345	6,50,359
1892-93 ...	64,059	36,524	2,16,870	1,57,782	97,104	5,72,339
1893-94 ...	59,844	46,527	2,46,225	1,58,406	2,01,899	7,12,901

10. In the great Burdwan estate, with an income of over 50 lakhs of rupees, Rs. 91,062 were spent on surveys and settlements and Rs. 23,752 on improvements, which apparently include the sum of Rs. 9,679 shown in statement XXVII of the Divisional Administration Report of Orissa to have been expended on improvements in the Kujang estate appertaining to the Burdwan Raj. There is room for large expenditure in the Kujang estate on judicious sea embankments.

In the Tikari estate, yielding an income of about 7½ lakhs of rupees, Rs. 39,288 were spent on works of improvement, such as gilandazi, wells for irrigation, &c., against Rs. 26,350 in the preceding year.

In the Kasim Bazar estates over Rs. 12,000 were laid out on the excavation of tanks for drinking water. In Bhawanipur, Rs. 12,104 (or according to the Commissioner's Annual Report, statement XXVII, Rs. 18,321) were expended on works of improvement, but most of this was devoted to clearances of jungle in the Sundarbans and very little to improvement of the inhabited part of the estate, though there is much demand there for further outlay on the water-supply of the villages.

11. With the exception of these four estates—Burdwan, Tikari, Kasim Bazar, and Bhawanipur, Tikari being the best in this respect—the subject of improvements appears to have been generally neglected: the worst of the remaining 17 of the larger estates being Khagra, Basudebpur, Dhalbhum, Courjon, Rajkrishna Banerjee, and Sukraj Rai, of which the first four spent nothing on improvements. The case of Dhalbhum is particularly bad; the year closed with a cash balance of Rs. 25,319, but there was no expenditure under this head. The Lieutenant-Governor has separately called the attention of the Board to the management of the Courjon estate, with which he is not satisfied. In the Divisional Administration Report, Mr. Oldham observes with regard to the management of this estate as follows:—"Worst of all is the Courjon estate. We have had it now for over 20 years, and beyond some paltry subscriptions have done nothing for the tenantry, while we have been rigorous rent-receivers and enhancers. The large amount of claims written off in my time showed in detail how freely and carelessly certificates used to be issued. The excuse for this system is that it came to us with a debt of Rs. 1,25,000 which was fully cleared last year. This debt was absolutely personal and had nothing to do with the maintenance of the estate or the tenantry. I represented that at least one portion of the estate in which the operation was practicable at an estimated cost of Rs. 6,000 should undergo a survey and settlement. No reply has yet been received." In the Rajkrishna Banerjee estate the expenditure on improvements was only Rs. 245, though there were no debts—a fact which does not correspond to the high character borne by the Manager of the Chittagong Wards' Estates. The Sukraj Rai estate spent

the extremely small sum of Rs. 97 on improvements. In the Maldwar estate in Dinajpur Rs. 4,678 are shown in statement XXVII of the Commissioner's Divisional Administration Report to have been spent on improvements, while the Board's Report shows an expenditure of Rs. 2,130 only. No explanation is, however, given as to the manner in which this amount was laid out. The Shankarpur estate shows a surplus of Rs. 49,100, and an expenditure of only Rs. 1,450 on improvements. (The Divisional Report states the expenditure on improvements at Rs. 2,505.) The Dakhin Shahbazpur estate in Dacca spent only Rs. 800 on improvements, while the charges on account of maintenance, &c., of the proprietor and family amounted to Rs. 42,968. The Lieutenant-Governor has drawn the attention of the Board separately to the management of this estate also. The Chandrakumar estate in Shahabad spent only Rs. 600 on improvements, but the debts of the estate are heavy. The Dhanwar estate in Hazaribagh spent the sum of Rs. 1,923 on improvements, which is insufficient in comparison with the cash balance of the estate.

12. In this connection the Lieutenant-Governor desires to draw the attention of the Board to the following remarks of the Officiating Commissioner of Burdwan in his recent Divisional Administration Report for 1893-94 :—"The administration of wards' estates in the Midnapore district has not been as satisfactory as might be expected. In taking involved estates under our administration, we hope to improve their condition and to make them over in a solvent state. We have not done this either in respect of Basudebpur or in respect of Beraberia, which were in our hands for years; and the condition of some other estates which were released within the past few years was quite as bad at the time of release. It is to be hoped that we shall succeed better in future, and that all estates in Midnapore now under the Court of Wards will improve by our administration." The following remarks of Mr. Romesh Chunder Dutt are also quoted as being to the point:—"Cholera is mainly due to bad drinking-water as malarial fever is mainly due to obstructed drainage; and as the supply of drinking-water is improved, cholera must abate. This has been so in Calcutta, where cholera raged furiously in every hot season, thirty years ago, and the disease has never raged to the same extent since the town got a supply of filtered water. It is to be hoped that every district town will sooner or later be supplied with filtered water, and that tanks will be reserved in every village. A very great deal has yet to be done to improve the sanitation of the country; but it is impossible for District Boards to undertake this with their present resources which are meagre, and are barely sufficient for roads and education."

13. The following statement illustrates the working of the certificate procedure in wards' and attached estates during the five years ending with the year 1893-94 :—

Certificates.

Year.	Number pending from last year.	Number filed during the year.	Total.	Disposed of during the year.	Pending more than six months.	Pending less than six months.	Total.	Amount of demand covered by the certificates.	Total annual rent and cesses of estates.	Percentage of column 9 to column 10.
1	2	3	4	5	6	7	8	9	10	11
								Rs.	Rs.	
1889-90	23,018	15,397	38,415	17,668	18,546	2,241	20,787	6,32,803	1,00,15,159	6·3
1890-91	21,107	10,975	32,142	19,438	12,193	1,511	13,704	4,60,970	98,29,588	4·6
1891-92	13,704	13,299	27,003	17,148	8,107	1,748	9,855	4,75,663	91,53,100	5·1
1892-93	13,210	8,648	21,858	11,765	9,053	1,040	10,093	8,58,414	92,99,637	9·2
1893-94	10,281	7,477	17,758	11,663	4,384	1,761	6,095	6,71,210	97,29,206	6·8

The Board observe that the decrease in the number of certificates filed, from 8,648 to 7,477, was due to the orders of Government prohibiting the issue of certificates in wards' estates, of which a survey has not been made and record of rights prepared. But during his tour in July last, the Lieutenant-Governor found that in Noakhali the certificate procedure was applied to the estates in the district, though none of them had been surveyed or had a record of rights. So far as the orders of Government are carried out, it will be well if information were given as to what substitute has been employed for the certificate procedure, and if civil suits have been filed, corresponding statistics to those in the preceding table should be given about them.

Estates taken in charge or released.

14. The Board report that eleven estates were taken in charge and ten released during the year. The section of the Board's report which refers to the relinquishment of estates, contains a remarkable record of good work done, especially in the case of the Dighapatia estate. The estate lies in 15 districts, the ancestral portion of it belonging, under the will of the late Raja, to his eldest son, Kumar Promada Nath Rai, and the self-acquired estates to his three younger sons. The rent-roll of the eldest ward stood at the time of assumption of charge by the Court of Wards in January 1884, at Rs. 4,36,639, and that of the younger wards at Rs. 1,50,210. On the date of release the rent-roll of the former was Rs. 4,89,254, and of the latter Rs. 2,19,650, the increase in the first case being due to purchase of new properties and the settlement and resettlement of waste and relinquished lands; and in the second case, principally to properties being brought under direct management in consequence of the default of patnidars. The gross value of Government securities and cash balance on the date of assumption of charge was Rs. 3,65,628 in the case of the eldest ward, and nothing in the case of the younger wards. On the date of release the amount of the former was Rs. 16,70,107, and the latter Rs. 4,04,841. The estates are free from debts, while the debts due to the eldest ward's estate were reduced from Rs. 4,74,499 to Rs. 1,77,708. The debts due to the younger wards have increased from Rs. 23,745 to Rs. 79,638, on account of default made by certain patnidars. The portion of the younger wards' estate which was managed direct, is held in coparceny, and, as the co-sharers would not join, no works of improvement were undertaken. But the eldest ward's estate spent during the period of its management by the Court of Wards, Rs. 76,006 in subscriptions and donations to schools, Rs. 44,757 in subscriptions and donations to dispensaries, and Rs. 80,332 on works of improvement of which Rs. 30,810 were laid out in the excavation of tanks. This estate maintained and supported two high class English schools, nine middle vernacular and middle English schools, twenty-seven patshalas, one Sanskrit tol, and two girls' schools, granted allowances to boys in indigent circumstances, and contributed towards the construction of school buildings. A good library is also maintained at Dighapatia at the expense of the estate for the benefit of the people. The charitable dispensaries at Dighapatia, Bonaghati, and Naukhila are entirely supported by the estate, and contributions were granted to the dispensaries at Pabna, Bogra, Nator, Noagaon, Bongram, and Sara. The eldest ward read up to the full course of the F.A. examination in the Presidency College, after which he left the College to learn zamindari business. The second ward, Kumar Basanta Kumar Rai, has successfully passed the B.A. examination with double honours in English and Philosophy, while the third and fourth wards are now in the second-year class of the Presidency College. The Lieutenant-Governor has perused the following passage of the Board's report regarding the eldest ward with much pleasure:—"It is believed that his future career will show that the care bestowed on his education by the Court of Wards was not thrown away. He fully appreciates the system of management of the Court, and it is expected he will pursue that line of conduct which the Government hopes and expects from zamindars who have the interest and good of the people at heart."

15. The number of estates managed during the year, under the Chota Nagpur Encumbered Estates Act VI of 1876, was 55, being the same as in the preceding year. Three estates were released during the year, and one was brought under protection during the year. The following statement shows the demands, collections, and balances for 1893-94:—

District.	Arrear demand.	Current demand.	Collections.	Percentage of collections on current demand.	Remissions.	Balances.	Advance collections on account of the ensuing year.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Hazaribagh	42,390	94,454	96,921	102·6	8,992	30,001	20,986
Lohardaga	50,506	91,607	92,309	100·8	2,094	56,650	174
Palamau	4,868	15,687	16,930	107·8	378	3,262	.....
Manbhum	31,122	95,619	85,116	89·0	1,241	40,384	129
Singhbhum	1,60,450	87,347	73,424	84·2	8,882	1,65,401	39
Total ...	2,98,326	3,84,704	3,64,760	94·8	21,582	2,96,688	21,278

16. The progress made in the liquidation of debts is shown in the following statement:—

District.	Due at the commencement of the year.	Ascertained and incurred during the year.	Total.	Payments.	Reduction by compromise.	Balance due at the close of the year.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh ...	6,51,832	28,070	6,79,902	2,42,656	11,761	4,25,485
Lohardaga ...	2,24,995	7,607	2,32,602	39,382	100	1,93,120
Palamau ...	1,21,563	2,726	1,24,289	12,235	.....	1,12,054
Manbhum ...	2,18,057	12,521	2,30,578	32,008	.....	1,98,570
Singhbhum ...	1,77,565	6,131	1,83,696	20,959	.....	1,62,737
Total ...	13,94,012	57,055	14,51,067	3,47,240	11,861	10,91,966

It is not possible to gather from the facts and figures contained in the Board's report to what extent the schemes of repayments of debts were carried out in each district, and it would be well if a column were added to the above table to show what portion of the total debts fell due, under the scheme of repayment, to be discharged within the year. The Manbazar estate in Manbhum is mentioned as having been deficient in this respect, but it is not stated how far the payments fell short of the provisions of the scheme for liquidation of debts of this estate.

17. The Lieutenant-Governor desires to thank the Board of Revenue for their successful management of the estates under their charge. The names of the officers who are specially commended by the Board will be noted in the Appointment Department.

By order of the Lieutenant-Governor of Bengal,

C. E. BUCKLAND,
Secretary to the Govt. of Bengal.

No. 764T.-R.

Copy forwarded to the Board of Revenue, Land Revenue Department, for information and guidance.

No. 765T.-R.

Copy, together with a copy of the Board's Report, forwarded to the Director of the Department of Land Records and Agriculture for information.

No. 766T.-R.

Copy, together with a copy of the Board's Report, forwarded to the Appointment Department of this office for information.

By order of the Lieutenant-Governor of Bengal.

T. W. RICHARDSON,
Under-Secretary to the Government of Bengal.

Darjeeling,
The 16th October 1894.

C. E. C.—Reg. No. 4318C—306—17-10-94.